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The Solicitors' Journal and Reporter.

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Cases Reported this Week.

In the Solicitors' Journal.

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CURRENT TOPICS.

ACCORDING TO the account received on Thursday evening, when we go to press, Lord COLERIDGE was still living, but, so far as medical skill could forecast, was in a hopeless condition. It appears that he has for months past been suffering from liver trouble, and some weeks ago jaundice, with other complications, supervened. These, however, yielded to treatment, but left him extremely weak. Although he rallied marvellously from the alarming relapse which occurred on Tuesday, it is feared the end may have come before these lines reach our readers' eyes.

AN EXCELLENT selection has been made for the Chief Clerkship in the Chancery Division vacated by the death of Mr. C. H. CLARKE. Mr. RICHARD JOHN VILLIERS, of the firm of Messrs. ULLITHORNE, CURREY, & VILLIERS, who has been appointed to the office, has on three occasions acted as deputy chief clerk, and, we believe, is admitted on all hands to be exceptionally qualified, both in respect of experience and ability, for the duties of the office.

WE DIRECT the special attention of our readers to the admirable observations on the Land Transfer Bill, as introduced into the House of Lords, and amended in Committee, which have just been issued by the Council of the Incorporated Law Society. It is difficult to imagine a more telling or conclusive statement of the objections to the measure. We shall have more to say on the subject when the Bill resumes its career in the House of Lords.

BOTH DIVISIONS of the Court of Appeal have been engaged this week in reducing the list of appeals from the Queen's Bench Division and the New Trial Paper. There are still many Queen's Bench final appeals waiting to be heard. The list of New Trial Cases, with which the sittings commenced, is nearly exhausted, but as time runs on there will be more set down for hearing.

A TRANSFER of seventy actions to Mr. Justice ROMER for trial or hearing only will be made in the course of next week. Twenty of these will be taken from the list of Mr. Justice CHITTY, thirty from that of Mr. Justice NORTH, and ten each from the lists of Mr. Justice STIRLING and Mr. Justice KEKEWICH. Lists of actions from which these will be selected are exhibited in Room 136 in the Royal Courts, and any objections to the transfer of particular actions must be lodged on or before Tuesday, the 19th inst.

In our remarks last week on the attendance of members of the Council of the Incorporated Law Society we did some injustice by not pointing out that illness might in some cases account for diminished attendances; and it would, indeed, be fairer to the members if the published statement were to notice the fact of absence from this cause. We learn that the phenomenon, to which we drew attention, of the absence of Mr. Pennington from some meetings of the council was due to two illnesses of a somewhat severe character.

The resolutions of the judges of the Queen's Bench Division were announced to take effect on the 15th inst., and it is now stated to be extremely desirable that counsel and solicitors engaged in actions entered for trial in the week's list should, as far as possible, give immediate information to the officer in charge of the list of the settlement of any action, or of any action which they have reason to think may not be fully tried, or may in all probability take a short time only to try. With regard to the day's lists, such information should be given each day before 1 a.m., so as to allow the due publication of the list, as directed, at 2 o'clock. The publication of the list at so early an hour will have to be watched with considerable care; copies may be sent off by post and be taken as a true state of the following day's paper, while there is a possibility that one or more of the cases in the 2 o'clock list may have been disposed of before the courts rise at 4 o'clock. Anyone deceived by such an occurrence would have reason for dissatisfaction if on coming into court rather late in the morning he found his case in effect at the head of the day's list and part heard in his absence.

We are glad to find that the Bill to amend the provisions of the Solicitors Act, 1877, relating to the examination of persons applying to be admitted as solicitors of the Supreme Court in England has had the speedy passage through Parliament which, when it was introduced, we expressed the hope it would obtain. The Lords' amendments were considered and agreed to by the House of Commons a few days ago, and the Bill now only awaits the Royal assent to become law. It is not a little creditable to the skill of Sir Albert Rollit that, in the present session, when the facilities of private members have been so much curtailed, a measure brought in towards the close of March should be passed at the beginning of June. The object of the Bill, as we have previously explained, is to enable the Incorporated Law Society to make regulations exempting from the whole or part of the Intermediate Examination persons who have obtained the degrees of Bachelor of Civil Law, or Bachelor of Laws, or Bachelor of Law at any university in the United Kingdom, or any such other degree or distinction in any school or faculty of law or jurisprudence at any university in the United Kingdom as shall be from time to time specified in the regulations. Every encouragement should be given to articled clerks to obtain a university training, and we believe that this measure will materially increase the inducements towards it.

The progress made in Committee of the House of Commons on the Finance Bill has been slow, but not slower than the importance of the subject justifies. The Committee has affirmed the principles of the graduation of the new duty and of the aggregation of the property passing on the death for the purpose of determining the rate of the duty. Considerable discussion has taken place as to how far settled property is to be treated as the property of the deceased for the purposes of aggregation with his unsettled property, and it appears that neither property in which the deceased never had an interest nor property which passes on his death to strangers under a disposition not made by him is to be so treated. Upon clause 4, which deals with the "further estate duty" levied on property liable to estate duty which upon the death becomes or remains subject to a settlement, an exemption from the further estate duty has been made in cases where the husband or wife of the deceased takes the only life interest, and the amount of the *ad valorem* stamp duty paid on the settlement may be deducted from the further estate duty: that duty, moreover, is only to be payable once during the continuance of the settlement. On clause 5 attention has been called to the serious difficulties with which executors will have to contend in presenting accounts of the property of their testator for the purposes of the new duty—difficulties which will make the already thankless office still more unacceptable to a man's friends. Certain modifications have been introduced to meet the case where property situated abroad becomes liable to the estate duty, and other suggestions are under the consideration of the Government. Clause 6, which relates to the difficult question of the valuation of property for the assessment of the duty, will probably occupy some time in consideration; the directions given in the Bill as to how valuations are to be made are very scanty, and numerous suggestions have been made, some of them of considerable value, some utterly impracticable.

No man or body of men is under any obligation to publish to the world his or their good resolutions. Any such custom, if at all general, might fairly be held to be an encroachment on the rights of another place which is considered to have a monopoly of such articles for paving purposes. Nevertheless, if a man goes out of his way to publish them, and thereby gain a factitious reputation, he ought to make a clean breast of it, and not to make reservations. The condemnation of Ananias and Sapphira is a warning against such a proceeding. A strange rumour reaches us that the august body of judges of the Queen's Bench Division has laid itself open to a charge of this nature by keeping back "part of the price" when they published their 21 good resolutions last week. It is said that a 22nd was moved—and, if moved, no doubt passed—to the effect that two judges sitting together in a divisional court shall not both go to sleep at the same time. We do not know why such a resolution, if passed, was not published with the rest—whether from a lack of moral courage to confess in public the presence of human infirmities on the bench, or from the difficulty of providing an effective method of enforcing the required wakefulness. Having regard to the penitential spirit of many of the resolutions, we can only imagine that the latter was, in fact, the real cause. Nor, indeed, would it be easy to devise a remedy at the same time decent and effective so long as divisional courts are retained. There has long been a demand for their total abolition; but they die slowly. Twenty years ago we remember to have heard an eminent and humorous member of the bar attribute the delays and arrears of the common law courts to the timid and gregarious habits of the judges, who, like barndoor fowls, were never comfortable unless they perched three on a roost. If the resolution to which we have referred be still found to be necessary, it must be inferred that, though the number has in general been reduced, the effect of roosting is the same as ever, in judges as well as in barndoor fowls.

A correspondent asks us for our opinion as to the correct practice under the following circumstances:—A fund stands in court to the credit of "The account of A. B., an infant, born the day of , 18 , duty free." Will such fund be paid out to A. B. on attaining twenty-one, without further proof of age, or is it the practice to require strict evidence of the fact to be supplied? We should have thought that the point was free from doubt were it not for the fact that our correspondent informs us that, in a recent case in the Palatine Court at Liverpool, the Vice-Chancellor upheld the opinion expressed by the registrar, that the date in the title to the account was not accepted as evidence of the correct date. With great respect to the learned Vice-Chancellor, we are unable to understand the grounds on which he arrived at such a conclusion. Certainly in the High Court the practice is to treat such a statement as conclusive, and to require no further proof. Indeed, we always imagined that the only reason for giving such particulars in a title to an account was to avoid the necessity for the expense of further evidence. If the statement of age is not considered as conclusive, there would seem to be no reason why a similar doubt should not be thrown upon the statement that the fund is free of duty. Yet we venture to say that no judge or registrar

would think of going behind a statement on the face of an account to the effect that it was "duty free." Of course, no such account ought to be opened without strict proof of the age having been produced; nor, indeed, would any registrar of the Chancery Division allow this to be done. But, if this proper and necessary precaution be observed, the practice of raising an account in the form we have been discussing is convenient, particularly where the fund is a small one. And it appears to us to be matter for regret that anything should be done to discourage a procedure the object of which is to make it easier and less expensive for a suitor with a clear title to obtain payment of a fund in the custody of the court.

THE SETTLED LAND ACT, 1882, recognizes a multiple tenant for life. Under section 2 (5) the person for the time being, under a settlement, beneficially entitled to possession of settled land is, for the purposes of the Act, tenant for life; and the following sub-section provides that, if there are two or more persons so entitled as tenants in common, or as joint tenants, or for other concurrent estates or interests, they together constitute the tenant for life for the purposes of the Act. Consequently, the constituent elements of this multiple tenant for life can, by acting together, give life to the statutory entity, and enable it to enter into a contract of sale and dispose of the settled land. But, when it comes to paying the costs incident to the sale, can each element set up his individual existence and claim a separate set of costs, or is the unity preserved until this critical stage is passed, so that only one bill can be presented, and only one set of costs paid out of the purchase-money? Section 21, in regulating the disposal of capital-money arising under the Act, says that it may be applied "in payment of costs, charges, and expenses of or incidental to the exercise of any of the powers" of the Act, but this does not help us in determining what costs are under particular circumstances to be allowed. The analogy of partition actions naturally suggests itself, but in the case of *Smith* v. *Lancaster* (reported elsewhere) KEKEWICH, J., declined to follow it. There the tenant for life consisted of some twenty-five elements, and though all the elements joined together in the matter of the contract, several of them employed a separate solicitor to peruse the conveyance, and the separate solicitors procured the execution of the deeds by their respective clients. The taxing master would not allow each solicitor the costs of perusing, but he allowed in each case a fee of three guineas for procuring execution. But even this modest sum was disallowed by KEKEWICH, J. He observed that in a partition there were separate shares, but a sale under the Settled Land Acts was necessarily the operation of all the parties acting conjointly and not concurrently. Perhaps the distinction may be more fully stated as follows:—In a partition action any one owner may compel the others to appear before the court (*Belcher* v. *Williams*, 39 W. R. 266, 45 Ch. D. 510), and as they may have conflicting interests, separate sets of costs must be allowed. But where there are numerous parties the rule tends to multiply costs, and, as is well known, KEKEWICH, J., refused in *Catton* v. *Banks* (41 W. R. 429; 1893, 2 Ch. 221) to apply it so as to give separate costs to incumbrancers on shares. In a sale under the Settled Land Acts, on the other hand, the Acts cannot be put in operation until all the elements of the multiple tenant for life have agreed to sell, and after that their interests are identical. After the judgment in *Catton* v. *Banks* it was hardly to be expected that KEKEWICH, J., would apply the rule in partition actions to a case of this kind.

AT LAST the inevitable interviewer has "drawn" a judge, and we have in the *Strand Magazine* for the present month the views of the President of the Probate, Divorce, and Admiralty Division upon the working of the divorce laws, his own career and present work, the "fairness" of counsel, and things in general. We learn for the first time that Sir FRANCIS JEUNE commenced his studies for the bar in the chambers of a man of singular ability, whose early death must always be deplored. Sir F. JEUNE told his interviewer that—

"Acting under the advice of Lord WESTBURY, I began by reading in a conveyancer's chambers. I went to Mr. EBENEZER CHARLES, brother of the present Mr. Justice CHARLES, a most accomplished lawyer; and happily in the same chambers was Mr. JAMES, afterwards Lord Justice JAMES. JAMES was a brilliant man, but lazy, physically not intellectually, and the pupils had full leave to read his briefs, and tell him their contents and the authorities. His remarks were worth anything to a student."

With regard to the Divorce Court, we read that—

"Divorce in this country is a far easier thing than is popularly supposed. If a man can prove he does not get a pound a week, he is entitled to a divorce free, and there are always counsel who are kind enough to conduct his case for him. If he does not get counsel, the judge has often to pose as such, which is perhaps rather hard on the judge. Only about five per cent. of the divorce cases come from the upper classes—the remainder from the middle, lower, and frequently the pauper classes. The public hear very little of them—they are only interested in cases where the parties concerned are known and the interests at stake are big."

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"And do you think the present divorce laws are satisfactory?" I asked.

"Yes," he replied, thoughtfully, "fairly so. Of course it is said that men and women should be in exactly the same position, as is the case in Scotland; but there is much to be said for our law. One matter does, I think, require alteration. As the law stands, if a woman gets a divorce from her husband and she is given the custody of the children, the man need only keep them until they are sixteen. In many classes of society children require to be educated and maintained till much later, and it is frequently a great tax on the woman."

The most interesting portion of the interview, however, relates to the learned judge's own work. He told his interviewer that he

"frequently gets through twenty cases of divorce a day, and sometimes sixty probate and divorce summonses and motions. He knows the points of each case—more particularly in the latter; they have been prepared for him by the registrar, and when a counsel rises and starts what promises to be a long discussion, the judge courteously stops him and requests him to argue the one main point. A judge's work is very much misunderstood by the public. When the court rises at four, he frequently spends a couple of hours in getting ready his notes for summing up, which may come at any time if a case collapses. He must often spend the intervening days between Friday and Monday in 'looking into the case.'"

We perceive in this new departure of the "interviewer" a magnificent opening; and, as soon as we can lay our hands on a sufficiently enterprizing young gentleman, we propose to commission him to look up the learned judges of the Chancery Division, and beg them to give us frankly their views with regard to counsel, their own work, and the excellence, or otherwise, of the laws which they administer. And the young gentleman will have strict instructions not to leave any learned judge's mansion (unless forcibly ejected) without ascertaining and recording his candid opinion with regard to Court of Appeal No. 2.

RECENT DECISIONS ON THE REMUNERATION ORDER.

THE decision of the Court of Appeal in *Drielsma* v. *Manifold*, which we report elsewhere, appears to settle the question how a solicitor is to be remunerated for work done in connection with a sale of property by public auction, where the auctioneer is paid by the client. In all sales by auction the solicitor who conducts the sale is *primâ facie* entitled to charge a percentage under Schedule I., Part I., to the General Order under the Solicitors' Remuneration Act, 1881. Clause 2 (*a*) of the order provides that, in respect of sales, purchases, and mortgages completed, the remuneration of the solicitor having the conduct of the business, whether for the vendor, purchaser, mortgagor, or mortgagee, is to be that prescribed in Part I. of Schedule I., and is to be subject to the regulations therein contained. On turning to the schedule, Part I. is found to be headed, "Scale of charges on sales, purchases, and mortgages, and rules applicable thereto," and a percentage is prescribed for the "vendor's solicitor for conducting a sale of property by public auction, including the conditions of sale." But this *primâ facie* scale charge is controlled by rule 11, which provides that "the scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer." Hence two questions arise: When is a payment to an auctioneer to be deemed to be a "commission paid by the client," so that the scale charge is excluded under rule 11? And, when the scale charge is so excluded, is the solicitor entitled to any payment at all for his work previous to deducing title and completing, and, if so, on what footing is he to be paid?

The second question has already been decided by the House

of Lords in *Parker* v. *Blenkhorn* (37 W. R. 401, 14 App. Cas. 1). Upon the order and rules it is possible to argue that the scale fee is intended to exclude any other mode of payment, and that a solicitor who cannot claim the conducting fee under it is not entitled to charge at all for work, prior to deducing title, done in connection with the sale. But fortunately this harsh construction has not been adopted. Under the Remuneration Order a solicitor is entitled to be paid one way or another for work properly done by him, and the only question is as to the mode of his payment, whether it is to be by the scale or whether the amount of his remuneration is to be determined by the old system of charges as modified by Schedule II. "There is some obscurity," said Lord MACNAGHTEN in the case just cited, "in the language of the order. No doubt it would have been clearer if in the scale schedule a note had been appended in the first column to the effect that, when the scale did not apply, the solicitor's remuneration in respect of business which would be covered by the scale fee, if the scale applied, was to be regulated according to the old system, as altered by Schedule II. But that is, I think, the true effect of the order, when the scale schedule is read in connection with clause 2 of the order and its sub-sections, and with rule 11." It is to be noticed that clause 2 (*c*) of the order expressly provides that, in respect of business not in the clause already provided for, the remuneration is to be regulated "according to the present system as altered by Schedule II." In the case of leases, however, the whole business connected with the lease, from the commencement of the transaction down to its completion, is treated as one single operation, to be remunerated by one charge (*per* Lord MACNAGHTEN in *Parker* v. *Blenkhorn*, *supra*), and the scale fee "for preparing, settling, and completing lease and counterpart" does not allow any additional fee to be charged in respect of the negotiations which lead up to the granting of the lease (*Savery* v. *Enfield Local Board*, 42 W. R. 33).

The question which has been discussed in *Drielsma* v. *Manifold* is the former of the two stated above: When is a payment to the auctioneer to be deemed a "commission paid by the client" within the meaning of rule 11, so that the solicitor is precluded from charging the scale conducting fee, and must have recourse instead to payment under the old system as altered by Schedule II.? The difficulty in answering this question depends on the provision of clause 4 of the General Order. That clause provides that the remuneration prescribed by Schedule I. is not to include "stamps, counsel's fees, auctioneer's or valuer's charges," &c. Hence the framers of the order and schedule seem to have contemplated that there might be a case in which charges of an auctioneer were not "commission" within the meaning of rule 1. Under clause 4 the auctioneer's charges might be charged to the client and be paid by him, and yet the solicitor might be entitled to the scale fee. Under rule 11, if the auctioneer's "commission" is paid by the client, the solicitor is not entitled to the scale fee. The apparent solution of the difficulty is that an auctioneer's "charges" are something different from his "commission"; and it has been maintained that when, as is commonly the case in the North of England, and especially in Liverpool, the vendor's solicitor does all the work in connection with the conduct of a sale by auction except the actual receiving of the bids, for which purpose he employs an auctioneer at a small fixed sum, the sum so paid to the auctioneer is a "charge" and not a "commission." In *Drielsma* v. *Manifold* the auctioneer received £2 for every lot sold and £1 for every lot not sold. On the other hand, when, as is universally the case in the South of England, the auctioneer does the general work in connection with the sale, and receives a percentage on the property put up for sale, his remuneration is a "commission."

The argument which thus distinguishes between a charge and a commission is undoubtedly plausible, and for the sake of reconciling clause 4 of the order and rule 11 of the schedule it would not have been unreasonable to adopt it. But the Court of Appeal took the objection that the term "commission" cannot be restricted in the manner above suggested. It includes any payment made by a principal to an agent in return for his services, and applies equally where the payment is a fixed sum, and where it is a percentage. This construction makes it difficult, and perhaps impossible, to reconcile clause 4 with rule 11, but such inconsistency is by no means unknown in Acts of Parliament, and the recognized way out of the difficulty is to prefer the special rule to the general. The enactment of clause 4 is general, applying to all cases that may arise on Schedule I. The enactment of rule 11 applies only to the particular case where the auctioneer is paid by the client. The latter enactment, therefore, prevails, and a solicitor who employs an auctioneer, and includes the payment to the auctioneer—on whatever basis it is calculated—in his bill to his client, is thereby precluded from charging the scale fee. He may of course pay the auctioneer himself, and sometimes it will be worth his while to do so. But he cannot make his client pay both the auctioneer and his own costs calculated according to the scale. The result is in accordance with the decision of NORTH, J., in *Re Peace & Ellis* (36 W. R. 61). It would have been more satisfactory had the distinction between "charge" and "commission" been recognized, so as to place small fixed fees to an auctioneer on the footing of disbursements, and leave the scale fee applicable. But the decision may probably be regarded as settling this particular point, and it makes it quite clear on what footing the vendor's solicitor is entitled to be remunerated.

A further point of very considerable importance is whether the conducting and negotiating fees apply to the sale of personal property other than leaseholds. The question has been several times discussed, but, though the expression of opinion so far has been adverse to the application of the scale, the matter may, perhaps, be regarded as still unsettled. On a former occasion (35 SOLICITORS' JOURNAL, 690) we called attention to a decision of CHARLES, J., which does not appear to have been reported. A vendor's solicitors had charged a negotiating fee of £65 in respect of the sale by private contract of two pictures for £10,000. On taxation the taxing master disallowed the fee, upon the ground that the transaction was not a matter of conveyancing to which the scale applied, and that the charges ought to be made out on the old system as altered by Schedule II. Upon the case coming before CHARLES, J., in chambers, he refused an order for a review of the taxation, adopting the same reason as that given by the taxing master. In *Earl Radnor's case*, referred to in *Re Coe* (*infrà*), CHITTY, J., allowed a commission of £1 per cent. on the sale of pictures for £55,000, and so put the solicitor in a better position than if he had been bound by the scale. In *Re Coe* (*ante*, p. 421) the question was raised with reference to the sale of a goodwill, but the contract included also an agreement for granting a lease, and, since the various items could not be separated, CHITTY, J., decided the case without expressing any opinion on the matter. In *Re Earnshaw-Wall* (reported elsewhere), however, the same learned judge has held that the negotiating fee applies to the sale of an advowson, upon the ground that it is property in respect of which title has to be deduced, and he has by implication decided that the fee is not payable in respect of chattels.

With regard to the point actually decided in *Re Earnshaw-Wall*, it does not seem to be necessary to say anything. We should have imagined there could never have been any doubt that an advowson was within Schedule I., Part I. For legal purposes, any right to which a value can be attached is property, and an advowson falls clearly within the phrase "freehold property." The scale fee for deducing title applies, and also the preliminary negotiating fee. But, as to personal property, we are not clear that the reasoning of the case is correct. The applicability of the scale to personal property seems really to depend on the effect to be given to the phrase "other matters of conveyancing" in clause 2 of the General Order. So far as Schedule I., Part I., is concerned, there is no difficulty. Indeed, the schedule clearly points to the inclusion of all property, real and personal. The negotiating and conducting fees are given for the "sale of property." The fee for deducing title and completing is given only in respect of "freehold, copyhold, or leasehold property." The change of phrase clearly indicates that a negotiating or conducting fee may be payable in respect of property which is not freehold, copyhold, or leasehold, and with regard to which there is no deduction of title.

The particular provisions of the schedule being, then, in favour of the inclusion of personal property, we are thrown back on the general enactment of clause 2 of the General Order.

This regulates the mode in which the scale of Schedule I. is to be applied to "business connected with sales, purchases, leases, mortgages, settlements, and other matters of conveyancing." The word "other" indicates that all the items previously mentioned are to be regarded as "matters of conveyancing," and, limiting the term "sale" in this manner, the question is whether the sale of a chattel can be regarded as a matter of conveyancing. If it can, the negotiating or conducting fee is payable.

It may be admitted that, ordinarily speaking, the sale of a chattel is not treated as a matter of conveyancing, but this is simply because the actual transfer of property is not usually effected under legal advice. Where, however, the services of a solicitor are in fact required, there is no reason to impose such a restriction. In construing an order dealing generally with the remuneration of solicitors, it is more natural to treat every transaction involving the transfer of property as a conveyancing matter. As already stated, we do not regard the application of Schedule I. as depending upon the question whether or no there is a deduction of title, nor does it seem necessary to require that a "matter of conveyancing" shall lead up to and terminate in a deed or other instrument. The property is "conveyed" when it is transferred from the vendor to the purchaser, and this transfer, even in the case of chattels, is not infrequently advised upon and regulated by a solicitor. Upon a reasonable construction of clause 2 it seems to us that the sale of any property may be regarded as a "matter of conveyancing," and that the negotiating or conducting fee is properly payable under Schedule I. Having regard, however, to the judgments above referred to, it is not unlikely that an opposite view may ultimately prevail.

BANKRUPT PARTNERS AND NO JOINT ESTATE.

By the recent case of *Re Budgett, Cooper* v. *Adams* (reported *ante*, p. 530) our attention is again drawn to that peculiar rule in the bankruptcy of partners that, in the first place, joint creditors are to be paid out of the joint estate, and separate creditors out of the separate estates. The injustice worked upon joint creditors in cases where the joint estate is proportionately small has already been pointed out (*Law Quarterly Review*, vol. VII., pp. 53 *et seq.*), but it was also shewn that under the old law there was a beneficent (though illogical) exception that where there was no joint estate and no solvent partner the joint creditors might prove *pari passu* with the separate creditors. The Legislature by the Bankruptcy Act of 1883 converted the old rule, which was, after all, a mere rule of practice or administration, into a statutory enactment (see section 40, sub-section (3)), but, intentionally or not, omitted to enact this beneficent exception. The question which Chitty, J., had to decide was whether, in the absence of express provision, so positive an exception could be imported into the Act.

The learned judge has held that such exception is so imported, and, therefore, that where there is no joint estate and no solvent partner the joint creditors may prove in competition and on an equal footing with the separate creditors of each partner against the respective separate estates. Slightly supported in this view by the case of *Re Carpenter* (1890, 7 Morrell's Bank. Rep. 270), before Cave, J., in which the point as to no joint estate was assumed, and the only point in discussion was as to what was sufficient evidence of the fact that there was no solvent partner—an authority, under the circumstances and as reported, of not very great weight—the principal ground of the judgment of Chitty, J., appears to have been that the Bankruptcy Act, 1883, was an exceptional piece of legislation, to which the ordinary rules for the interpretation of statutes did not apply, and that it did not, therefore, follow that, because the old rule was enacted, the old exception was annulled. Without going into the merits of this reasoning, it is, perhaps, unfortunate that the opposite view was not taken, if only to expose the unfairness of the rule, which, even under the old law, it must be remembered, applied, however small the joint estate might be. Thus, in *Ex parte Peake* (1814, 2 Rose, 54), the joint creditors were not permitted to compete with the separate creditors, although the joint estate was in value only about £1 11s. 6d. Lord Eldon said: "If, in point of fact, there is joint property, whether to the amount of five pounds or five shillings, it is an answer to this application. Convenience requires that the established practice of the court should be understood and adhered to." It was also on the ground of convenience that Lord Eldon adopted—or, rather, followed (but with disapproval)—the rule established by Lord Loughborough.

But if an established practice produces unfair results there seems no reason why the Legislature, in framing a new enactment, should not either give full force to the old practice by enacting the exceptions as well as the rules, or else take the opportunity of laying down a fairer rule of administration. If, without going behind the enactment, it does not appear to have provided for the case of no joint estate, and has, by inadvertence, established a rule more unjust than the old practice, no great harm would be done by attention being drawn to its incapacity.

Taking it, however, that the old exception is impliedly contained in the statute, or, at least, is not abrogated by it, there is no doubt that the old law, that the rule itself applies, however small the joint estate may be, is still in force. Let us consider, then, how the present law works. The contrast between the rule and the exception may be clearly shewn by an example. Suppose two partners, A. and B., become bankrupt. The separate creditors of A. may be owed £1,000, and the separate creditors of B. may be owed £2,000, while the joint or partnership creditors are owed (say) £3,000. The partners between them owe a total sum of £6,000. A.'s separate estate may be £500, and B.'s £1,000. What is the result? This depends upon whether the firm have any, and what, partnership assets.

Assume the joint estate is worth £5; then the joint creditors cannot compete with the separate creditors until the latter have received 20s. in the pound. The result, then, roughly, is, that A. and B.'s separate creditors each receive 10s., while the joint creditors receive a fraction of a penny, in the pound.

Whereas, on the other hand, if there is no joint estate, the joint creditors come in with the separate creditors against each separate estate, reducing the dividend receivable by the separate creditors of A. to two shillings and sixpence, and that receivable by the separate creditors of B. to four shillings in the pound, and receiving themselves a total dividend of six shillings and sixpence in the pound. The artificial nature of the rule is, therefore, most clearly shewn by the exception, which, we presume, was established on the rough and ready principle that the line must be drawn somewhere.

In case the decision in *Re Budgett* should come before the Court of Appeal, it may be of interest to our readers to mention that the point decided has already been adverted to by two learned text writers who hold judicial positions—namely, Lord Justice Lindley and Mr. Justice Vaughan Williams—the one a great partnership lawyer and the other of great learning in commercial and especially in bankruptcy law. The former inclines to the view that the exception exists (Lind. Partn. (1893), p. 748), whereas the latter suggests the opposite conclusion (Williams Bkcy. (1894), p. 143). Another learned writer on bankruptcy also thinks that the exception is no longer law (Robson (1894), p. 723). Until the recent decision of Chitty, J., the question has since 1883 been a moot point, and yet it is a question of considerable importance to the commercial world.

LEGISLATION IN PROGRESS.

Perjury.—A Bill to consolidate and amend the law relating to perjury and kindred offences has been introduced into the House of Lords by the Lord Chancellor, and read a second time. The crime of perjury is defined in clause 1 as follows:—"If any person, being lawfully sworn in the course of any judicial proceeding, makes on oath, wilfully and with intent to deceive, a statement false in any material particular, he shall be guilty of perjury."

Registration of Debentures.—A Bill to amend the Companies Acts as to the Registration of Debentures and other matters has been introduced in the House of Commons by Sir Albert Rollit. Clause 2 provides that every limited company, having a capital divided into shares, shall, in addition to the particulars required to be specified in the summary mentioned in section 26 of the Companies Act, 1862, also specify in that summary "all mortgages and charges specifically affecting property of the company, together with a short description

of the property mortgaged or charged, the amount of charge created, and the names of the mortgagees or persons entitled to such charge." Clause 3 provides that the interval between any two general meetings of a company is not to exceed fifteen months. It is proposed to inflict penalties for breach of these provisions, but, inasmuch as penalties under the Companies Acts are rarely enforced, clause 4 makes it lawful for the Board of Trade, in any case in which it may appear to the board expedient in the interests of the public to do so, to take proceedings for the recovery of penalties under any of the Companies Acts. The short title is "The Companies (Amendment) Act, 1894."

SALE OF ADVOWSONS.—The House of Commons Standing Committee on Law have concluded the consideration of the Church Patronage Bill. On the motion of Lord CRANBORNE, an amendment was carried, by 25 to 19, qualifying the amendment previously carried, by which the sale of livings was entirely prohibited. The Bill, as amended, prohibits the sale of any right of patronage "being less than the whole of such right possessed by the vendor."

REVIEWS.

BOOKS RECEIVED.

The Law of District and Parish Councils. Being the Local Government Act, 1894. Including the Agricultural Gangs Act, 1867; the Agricultural Holdings Act, 1883; the Allotments Act, 1887 and 1890; the Baths and Washhouses Acts, 1846-1882; the Burial Acts, 1852-1885; the Fairs Acts, 1871-1873; the Infant Life Protection Act, 1872; the Knackers Acts; the Lighting and Watching Acts, 1833; the Petroleum Acts; the Public Improvements Act, 1860; the Public Libraries Acts, 1892 and 1893; and numerous extracts from other Statutes. By JOHN LITHIBY, LL.B. (Lond.), Barrister-at-Law. Effingham Wilson.

American Law Review. May—June, 1894. Editors: SEYMOUR D. THOMPSON, St. Louis, and LEONARD A. JONES, Boston. Reeves & Turner.

Law Book News. A Monthly Review of Current Literature and Journal of Legal Bibliography. May, 1894. West Publishing Co., St. Paul, Minn.

CORRESPONDENCE.

CARRYING OVER TO INFANTS' ACCOUNTS.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Can you or any of your readers tell me what is the correct practice when an application is made for payment out on an infant attaining his majority of a fund in court carried over to "The account of A. B., an infant born the day of 18 duty free"? Is the date of birth mentioned in the title of the account accepted as evidence of the correct date of birth, and that, consequently, the applicant is of age, or has strict evidence of this fact to be supplied?

This point was raised a few days ago in the Palatine Court at Liverpool, when the registrar stated that the date in the title of the account was not accepted as evidence of the correct date of birth, but that this must be supplied by other evidence, and Vice-Chancellor Robinson upheld this view.

I had always understood that the effect of stating the date of the birth in the title of the account was a finding that the infant was born on that date, in the same way as the title of the account was a finding that the money belonged to the infant, or the words "duty free" a finding that no duty was payable thereon, but fearing that I might have been mistaken I wrote to an eminent authority on High Court practice on the subject, who was good enough to reply as follows:—"You are quite right in your view. The very object of opening the account in the form you mentioned is to avoid the necessity for further proof of age. Of course no such account ought to be opened without strict proof of the infant's age having been produced."

The question is one which must frequently occur in the High Court, and I shall be glad to know which view is correct.

ARTHUR S. MATHER.

13, Harrington-street, Liverpool, June 9.

SOLICITORS' ROBES.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Referring to J. S. K.'s and W. G. W.'s letters upon this subject, I can well understand the regular attendants at a county court or county courts desiring a costume which shall distinguish them from ushers, agents, accountants, collectors, and clerks. But to myself, and I believe to most irregular attendants at these courts, any rule providing that gowns must be worn would be utterly distasteful and annoying. I have never suffered inconvenience from the overcrowding of the courts, and I do not believe that any such inconvenience at all compares with that of having to carry a gown and bands about.

I hope that Mr. Commissioner Kerr's invidious practice of only allowing robed advocates in the first row will not be followed.

If J. S. K. and friends wish to wear gowns and bands, let them; but don't inflict them on those who prefer the usual male costume.

June 12. LL.B.

CASES OF THE WEEK.

High Court—Chancery Division.

Re **CLENCH, DRAPER** *v.* **CLENCH**—North, J., 8th June.

SEPARATION DEED—COVENANT TO PAY ANNUITY.

This was an adjourned summons to determine whether a covenant to pay an annuity contained in a separation deed dated the 18th of November, 1876, was terminated by the death of the husband. In the deed the husband covenanted that it should be lawful for his wife to hold separate property for her own use, and dispose of the same, and these words followed, "so long during the joint lives of himself and Eliza Clench as she shall duly observe and perform all the stipulations and agreements on her part herein contained, and, further, that he, the said Edward Clench, will pay, or cause to be paid . . . to and for her proper use and benefit . . . a clear annuity of £250." For the widow it was submitted that an annuity for her life was granted, and *Butt's case* (7 Rep. 98), *Nicol* v. *Nicol* (34 W. R. 283, 31 Ch. D. 524), *Bateman* v. *Ross* (1 Dow. 235), and *Charlesworth* v. *Holt* (22 W. R. 94, L. R. 9 Ex. 38), were referred to. It was submitted on the other hand that the words 'and further' ought to be transposed, and precede 'so long as,' and that in any event the annuity was only payable during the joint lives of the husband and wife.

NORTH, J., said that it was quite impossible to alter the deed as was proposed, unless a draft of the deed with the words placed, as had been suggested, was produced, and a suit for rectification brought. A bargain might be made, giving the wife an annuity for her life, and that was the effect of the deed as it stood.—COUNSEL, *Stokes; Upjohn.* SOLICITORS, *A. G. Ditton; Gerrish & Foster.*

[Reported by G. B. HAMILTON, Barrister-at-Law.]

Re **EVANS, HASELDEN** *v.* **EVANS**—North, J., 7th June.

VENDOR AND PURCHASER—MISTAKE IN VALUATION.

This was a summons to vary the chief clerk's certificate in a creditors' action for the administration of the estate of Arthur Henry Evans, deceased. Evans and Walker had been partners in carrying on a paper called *Vanity Fair*. On the 13th of December, 1892, the chief clerk certified that £11,681 19s. 6d. would be a proper price for Walker, the surviving partner, to pay for the copyright and business. It was now sought to vary the certificate, upon the ground that the valuer employed by Mr. Walker had made a blunder, and taken the profits for two and a half years as the profits of one year, and, as the result, had overvalued the copyright by £4,800. It was contended that the valuer's affidavit to this effect was admissible under ord. 55, r. 71.

NORTH, J., said that it was sought fifteen months after it became binding to vary the chief clerk's certificate. But the certificate was right, and was based upon Walker's agreement to pay a certain price. He was an experienced person, a partner in the business, and knew what he was doing. He now found that his own valuer had made a mistake, and wanted to get off his bargain. If the valuation had been by the other side, or if there had been misrepresentation, the matter might have been reopened, but a purchaser who had been let into possession could not possibly get off his bargain on the ground that he had made too large an offer.—COUNSEL, *Swinfen Eady*, Q.C., and *Ingpen; Cozens-Hardy*, Q C, and *Morshead.* SOLICITORS, *Nickinson, Paul, & Nickinson; Tylee & Co.*

[Reported by G. B. HAMILTON, Barrister-at-Law.]

Winding-up Cases.

Re **THE BLOXWICH IRON AND STEEL CO. (LIM.)**—Wright, J., 8th June.

COMPANY—WINDING UP—MEETING OF CREDITORS—VOTING AT—MAJORITY IN VALUE—OFFICIAL RECEIVER—OUTSIDE LIQUIDATOR—COMPANIES (WINDING-UP) ACT, 1890 (53 & 54 VICT. C. 63), S. 6—COMPANIES WINDING-UP RULES, 1892, R. 25.

This was a summons under section 6 of the Companies (Winding-up) Act, 1891, to consider the result of meetings held under that section. Section 6 provides that "when the court has made an order for winding up a company, the official receiver shall summon separate meetings of the creditors and contributories of the company for the purpose of (*a*) determining whether or not an application is to be made to the court for appointing a liquidator in the place of the official receiver." The section also provides, "The court may make any appointment and order required to give effect to any such determination, and if there is a difference between the determination of the meetings of the creditors and contributories in respect of any of the matters mentioned in the foregoing provisions, the court shall decide the difference, and make such order thereon as the court may think fit." Provisions are made in Schedule I. of the Act for holding the meetings, and by rule 25 of the

Companies Winding-up Rules of April, 1892, it is provided that "at a meeting of creditors or contributories held in the winding up of a company under the Companies (Winding-up) Act, 1890, a resolution shall be deemed to be passed when at a meeting of creditors a majority in number and value of the creditors present, personally or by proxy, and voting on the resolution, have voted in favour of the resolution, and at a meeting of the contributories, when a majority in number and value of the contributories present, personally or by proxy, and voting on the resolution, have voted in favour of the resolution, the value of the contributories being determined according to the number of votes conferred on each contributory by the regulations of the company." The official receiver reported that a meeting had been held of the creditors, at which the first question submitted was whether the creditors of the company wished that the official receiver should apply to the court to appoint himself liquidator of the company, or whether he should apply to the court to appoint Mr. Peat, chartered accountant, liquidator. The result of the voting upon the question was as follows: Eight creditors, among whom were some of the directors of the company, their debts amounting to £11,820 18s. 2d., voted for the appointment of the official receiver. Nine creditors, whose debts amounted to £2,978 1s. 6d., voted for Mr. Peat.

WRIGHT, J., said that he ought to give weight to the votes of those who were the great majority in value, and that the official receiver should be appointed.—COUNSEL, *W. B. Lindley; Farwell*, Q.C., and *Howland Jackson; Butcher*. SOLICITORS, *Solicitor to the Board of Trade; Jackson & Jackson; Foss & Ledsam*.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

Re **R. BOLTON & CO. (LIM.); SALISBURY, JONES, AND DALE'S CASE**—Wright, J., 8th June.

COMPANY—WINDING UP—LIST OF CONTRIBUTORIES—DIRECTOR'S QUALIFICATION SHARES—IMPLIED CONTRACT TO TAKE SHARES—RESIGNATION BEFORE TIME LIMITED FOR ACQUIRING SHARES.

This was a summons by certain persons who had been settled on the list of the contributories of the above-named company, which was in course of winding up by the court. The material clauses of the articles of association are the following:—Clause 89: "The first managing director shall be R. Bolton. The said R. Bolton and the remaining six subscribers to these articles shall be the first directors until such time as the latter, or a majority of them, shall nominate by an instrument in writing under their hands another director or directors to act with the said R. Bolton in place of the said remaining six subscribers." Clause 91 was as follows: "The qualification of a director other than the managing directors shall be the holding of shares of the company of the nominal amount of £100 in ordinary or preference shares. A director may act before acquiring his qualification, but shall in any case acquire the same within three months from his appointment, and unless he shall do so he shall be deemed to have agreed to take the said shares from the company, and the same shall be forthwith allotted to him accordingly." The applicant's case was that though they had signed the articles of association in April, 1893, on the 29th of June, 1893, they had in accordance with clause 89 of the articles signed an instrument appointing other directors, and that they had therefore ceased to be directors from that time. They said that they had never acted as directors or attended any meeting or been summoned to any meeting of the board or to do any act for the company. They did not pay for any qualification shares, and the question on the summons was whether the fact that they had resigned their office of directors before the expiration of three months from their appointment relieved them from the obligation of acquiring the qualification shares. *Isaac's case* (40 W. R. 518; 1892, 2 Ch. 158) and *Re The Hevcynia Copper Co. (Limited)* (38 SOLICITORS' JOURNAL, 218) were referred to.

WRIGHT, J., refused the summons, with costs. He said in the course of his judgment that the question was whether there had been an agreement to take the shares. It appeared that one of the applicants acted on one occasion. On the 29th of June, 1893, within the three months, at a meeting of directors, they signed proper documents vacating their offices as directors and appointing substitutes. That was acting as directors. Article 91 provided that the qualification of a director other than the managing director should be the holding shares of the company of the amount of £100 in ordinary or preference shares. Stopping there, as soon as the applicants signed the articles they had agreed to become directors of the company, and nothing was wanted to complete the agreement. If this was so the acting on the 29th of June was sufficient. Article 91 went on to provide that "a director may act before acquiring his qualification, but shall in any case acquire the same within three months from his appointment, and unless he shall do so he shall be deemed to have agreed to take the said shares from the company, and the same shall be forthwith allotted to him accordingly." His lordship could not in any way read these last words of article 91 as destroying the agreement which was previously arrived at at the time of signing the articles. In *Re Hevcynia Copper Co. (Limited)* (*supra*) this precise point did not arise, but he could see no ground for holding that the resignation of the directors destroyed the agreement to take the shares. The agreement continued notwithstanding the resignation.—COUNSEL, *Isaacs; O. L. Clare*. SOLICITORS, *Russell & Arnholz; Firth & Co.*

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

High Court—Queen's Bench Division.

MASSEY (Appellant) *v.* MORRISS (Respondent)—6th June.

SHIP—OVERLOADING—LIABILITY OF OWNER FOR ACT OF MASTER—MERCHANT SHIPPING ACT, 1876 (39 & 40 VICT. C. 80), S. 28.

Case stated by the stipendiary magistrate for the city of Liverpool. The appellant was charged under section 28 of the Merchant Shipping Act, 1876, with having allowed his ship to be so loaded as to submerge the centre of the disc. The appellant was the owner of the ship in question, which was under the command of a master appointed by the appellant. The ship took in a cargo at a Greek port, and on leaving that port was so loaded as to submerge in salt water the centre of the disc to the knowledge of the master. There was no evidence that the appellant had any knowledge of or in any way connived at the overloading of the ship. Section 28 of the Merchant Shipping Act, 1876, provides that "any owner or master of a British ship who neglects to cause his ship to be marked as by this Act required or to keep her so marked, or who allows his ship to be so loaded as to submerge in salt water the centre of the disc . . . shall, for each offence, incur a penalty not exceeding one hundred pounds." It was contended on behalf of the appellant that he could not be convicted of allowing an overloading which took place without his knowledge and which he was powerless to prevent; he could have no *mens rea*: *Chisholm* v. *Doulton* (27 Q. B. D. 736). In support of the conviction it was argued that the statute made the overloading unlawful, and intended that the owner should be responsible for the act or default of the person in charge of the ship. Cases under the Licensing Acts were referred to in which licensed persons had been made responsible for offences against those Acts committed by their servants while in charge of the licensed premises: *Bond* v. *Evans* (21 Q. B. D. 249), *Mullins* v. *Collins* (L. R. 9 Q. B. 292).

THE COURT (CAVE and COLLINS, JJ.) allowed the appeal.

CAVE, J., after reading section 28, said: The question is, Did this person allow the ship to be overloaded within the meaning of this section? There is no evidence that he did allow it unless it be considered that by appointing the master who allowed it he allowed it himself. I cannot think that that view is correct. If that had been the intention of the Legislature other language would have been used than that which is found in this section. The word "allow" is used, and I think there must be something to shew that the overloading was in fact permitted by the person charged. If the owner is to be considered to allow everything done by the master he will be responsible for acts done by him on the other side of the world. If the owner knew that the master was going to overload the ship there would be some evidence upon which a magistrate might find that he allowed the overloading, but here there is no such evidence. Reference was made to the alehouse cases, and no doubt they come nearest to the point which arises here; but in the case of an alehouse the person who is responsible is the licensed person, and if he delegates the control over the licensed premises to a servant he is responsible for the acts of that servant. The licence is granted to a man on account of his personal character, and he might delegate his authority to a person whose character would not bear investigation; he cannot shield himself from responsibility by such a delegation. Here the owner appointed the master, it may be for the first time, and there is nothing to shew that the ship was ever overloaded before. I cannot think that there was any "allowing" by the owner within the meaning of this section. The conviction, therefore, must be quashed.

COLLINS, J., concurred. Conviction quashed.—COUNSEL, *Pickford*, Q.C., and *Maurice Hill; Henry Sutton*. SOLICITORS, *Botterill & Roche*, for *Hill, Dickinson, Dickinson, & Hill*, Liverpool; *The Solicitor to the Board of Trade*.

[Reported by T. R. C. DILL, Barrister-at-Law.]

KEEBLE *v.* BENNETT—29th May.

COSTS—ACTION REMITTED TO COUNTY COURT—COUNTY COURTS ACT, 1888 (51 & 52 VICT. C. 43), S. 65.

The plaintiff brought an action in the High Court for £104. As to £90 there was no defence, and the master ordered that the action should be remitted as to the residue to a county court. The defendant paid the remaining £14 before return day. The county court judge held that the plaintiff was entitled to costs under scale C, having recovered a sum exceeding £50. Counsel for the defendant contended that the plaintiff had recovered less than £20 in the county court, and was only entitled to costs under scale A. Section 65 of the County Courts Act, 1888, meant that the action, as remitted, should be tried in the county court. Here, as remitted, the action was for £14. Counsel for the plaintiff was not called upon.

CAVE, J.—The county court judge was right. The action was remitted and tried in the county court. The claim was for £104, of which sum £90 was paid by virtue of proceedings in the action. I am of opinion that the judge was bound to take into consideration the amount which the defendant paid to the plaintiff while the action was in the High Court. The only question is whether the plaintiff recovered more than £50 in the action. I am clearly of opinion that he did, and the appeal must be dismissed.

COLLINS, J., concurred. Appeal dismissed. Leave given to appeal.—COUNSEL, *Cabaté; Puget*. SOLICITORS, *Sweepstone & Stone; Meggy & Stunt*.

[Reported by T. MATHEW, Barrister-at-Law.]

Solicitors' Cases.

DRIELSMA *v.* MANIFOLD—C. A. No. 2, 7th June.

SOLICITOR—COSTS—TAXATION—AUCTIONEER—FEE PAID BY CLIENT TO AUCTIONEER FOR TAKING BIDS MERELY—SOLICITOR OTHERWISE CONDUCTING SALE—SCALE FEE—SOLICITORS' REMUNERATION ACT, 1881, GENERAL ORDER, S. 4—SCHEDULE I., PART I., S. 11.

Appeal from Robinson, Vice-Chancellor of the Palatine Court of Lancaster. The question raised by this appeal was whether a vendor's solicitor, who had done all the work of conducting a sale of property by

public auction except the actual taking of bids in the auction room, was entitled to remuneration under the scale in Schedule I., Part I., of the General Order made in pursuance of the Solicitors' Remuneration Act, 1881, when his client had been charged for, and had paid, the auctioneer's fees for taking the bids in the auction room. It was stated to be the general custom in the North of England, and especially in Liverpool, for vendors' solicitors to do all the work in connection with the conduct of a sale by auction, except the actual receiving of bids in the auction room, for which purpose merely an auctioneer was employed and paid a sum of £2 for every lot sold and £1 for every lot not sold. That course had been pursued in the present case, and the vendor's solicitors claimed to be entitled to remuneration according to the scale prescribed in Schedule I., Part I., of the General Order under the Solicitors' Remuneration Act, 1881. The registrar of the Palatine Court was of opinion that, as the client had been charged for and paid the above-mentioned sum to the auctioneer for taking the bids in the auction room, the solicitors were not entitled to remuneration under the scale prescribed in Schedule I., Part I., having regard to the provision contained in rule 11 of the rules applicable to Schedule I., Part I. Robinson, V.C., before whom the question came by way of review, held that the registrar was right, and that the point had actually been decided by North, J., in the case of *Re Peace & Ellis* (36 W. R. 61). The solicitors appealed. It was acknowledged on behalf of the appellants that *Re Peace & Ellis* was against them; but the point now for the first time came up for actual decision by the Court of Appeal. It was contended on behalf of the appellants that as they had done all the work of conducting the sale capable of being done by solicitors, they were entitled to the scale remuneration; that a solicitor could not, as such, take the biddings at an auction, for that could only lawfully be done by a licensed auctioneer; that the sum in this case paid by the client to the auctioneer (£2 for every lot sold and £1 for every lot unsold) was not a "commission" within the meaning of rule 11, but rather a "charge"; and that section 4 of the General Order under the Solicitors Act, 1881, shewed that an auctioneer's "charges" were distinguished from "commission," and were payable by the client in addition to the scale remuneration. Section 4 of the General Order under the Solicitors Act, 1881, is as follows:—"The remuneration prescribed by Schedule I. to this Order is not to include stamps, counsel's fees, auctioneer's or valuer's charges, travelling or hotel expenses, . . . or other disbursement reasonably and properly paid." Schedule I., Part I., is headed thus: "Scale of charges on sales, purchases, and mortgages, and rules applicable thereto"; and prescribes for "Vendor's solicitor for conducting a sale of property by public auction, including the conditions of sale," a certain percentage. Rule 11 of the rules applicable to Schedule I., Part I., is as follows (so far as material): "The scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer." The following cases were cited in the course of the argument:—*Re Wilson* (29 Ch. D. 790), *Re Merchant Taylors' Co.* (30 Ch. D. 28), *Re Sykes, Sykes* v. *Sykes* (36 W. R. 234), *Re Peace & Ellis* (36 W. R. 61), *Burd* v. *Burd* (37 W. R. 428, 40 Ch. D. 628), *Macgowan* v. *Murray* (39 W. R. 90, 227; 1891, 1 Ch. 105), and *Wood* v. *Calvert* (34 W. R. 732). During the argument the court sent for Master Ryland, and obtained from him information as to the practice in the Taxing Office on the point in question.

THE COURT (LINDLEY, LOPES, and DAVEY, L.JJ.) dismissed the appeal.

LINDLEY, L.J.—This case raises a question of difficulty and of considerable importance. The question is whether a solicitor who has conducted a sale by auction and who has paid an auctioneer, according to the custom which prevails in the North of England, a fee or a payment of a sum of money for taking the biddings—for the actual work done in the auction room—is entitled to be paid by the scale, or whether he is to be paid according to the pre-existing method of payment by what is called a *quantum meruit*. That he is entitled to be paid, one way or the other, for his services is clear. We are not going to decide that he is not entitled to be paid at all. It is a question of which way. He wants to be paid by the scale, which I suppose is more beneficial to him. It has been contended that that is not the right way, and that he is not entitled to be paid by the scale for what he has done. The 4th section of the General Order made in pursuance of the Solicitors' Remuneration Act, 1881, provides that "the remuneration prescribed by Schedule I. to this Order" (I may describe that shortly as the remuneration by scale) "is not to include stamps, counsel's fees, auctioneer's or valuer's charges." It would appear, therefore, from this that there may be remuneration by scale and *some* auctioneer's charges which may be charged by the solicitor against the client. It is very difficult to construe section 4 without coming to that conclusion, that there may be some. Now when we look at the remuneration prescribed by Schedule I., Part I., we see how the difficulty arises. Schedule I., Part I, runs thus:—"Scale of charges on sales, &c., and rules applicable thereto: vendor's solicitor, for conducting a sale of property by public auction, including the conditions of sale" (that is the case we have to deal with), then the percentage is set out. Stopping there, there would be no difficulty in working that with section 4. But the difficulty arises when we come to apply the rules applicable to the scale, rule 11 of which runs thus: "The scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer." The difficulty is, What is the difference between a "commission" in rule 11 and a "charge" within section 4 of the General Order? I confess I cannot see that there is any difference. An auctioneer who is employed by a solicitor to sell is certainly employed as agent—the auctioneer does not act as principal; he acts as agent—and if you take the remuneration of the agent to be what is generally meant by the word "commission," everything paid the auctioneer for his services in the course of his agency comes within the expression "commission"; and I cannot see what the framers of the General Order and of the schedule and rules were driving at if they really intended to draw a distinction between a "charge" in section 4 of the General Order and a "commission" in rule 11. If they did not intend to draw any distinction the case would stand thus: that the two words mean the same thing; and the result would then be comparatively easy, for then you will have a general enactment or a general rule applying to ordinary cases, and also a specific regulation applying specifically to sales by auction; and viewing it thus, I take it that the specific regulation must prevail over the general. That was the view adopted in the Court of Appeal in *Re Wilson* (29 Ch. D. 790), and which has prevailed ever since. In the case of *Re Peace & Ellis* (36 W. R. 61), North, J., decided the very point, but it has now been contended before us that that case was wrongly decided. I think there is much weight in the argument of Mr. Hughes, that the real object of rule 11 is not to draw a distinction between "charge" and "commission," but between what is to fall upon the client and what is not; and that if any of the expenses incurred through an auctioneer are charged to the client, the scale fee is not applicable, and the solicitor is to be paid upon the *quantum meruit* method for the work he actually does, but if the sums paid to the auctioneer are not charged to the client, then the scale fee applies. I think that is what the framers of the rule intended rather than (as suggested by Mr. Cozens-Hardy) to draw any contrast between "charge" and "commission." If the client is to be charged with anything paid to an auctioneer—call it what you will, "charge," "commission," or anything else—then the scale fee is not applicable, and the other method of remuneration is to be applied. We have been informed that that is the view adopted ever since 1881 in the Taxing Office and all over the country. It is true that this is the first case in which the question has come for actual decision before the Court of Appeal. I agree that section 4 of the General Order gives rise to some difficulty; but there is no case which conflicts with the view I have now indicated, and the cases I have mentioned are clear authorities, so far as they go, in favour of that view. The case of *Macgowan* v. *Murray* (39 W. R. 90, 227; 1891, 1 Ch. 105) is not at all opposed to it, because there the fee which was allowed in addition to the scale fee was something which did not come within the expression "negotiating a sale of property"—*i.e.*, the client was not paying the solicitor a scale fee for negotiating a sale of property and paying another fee for work which came within the description "negotiating a sale"; he was paying a fee to a valuer who certified to the court that the price arrived at by the negotiation was a fit and proper price for the court to act upon. That is quite consistent with our present decision. Here the fee charged, or sum paid to the auctioneer, is clearly comprised in the remuneration for conducting the sale, as, of course, one of the important parts of conducting a sale by auction is taking the biddings and conducting what goes on in the auction room. I think we ought not to disturb the practice which has prevailed since 1881; and giving the General Order and the rule the best consideration I can, I think the view I have taken is the correct one. The appeal must be dismissed, and with costs.

LOPES, L.J., concurred.

DAVEY, L.J.—I am of the same opinion. If I could see my way to holding that commission to an auctioneer in rule 11 means the commission which is usually paid, I believe, in London—in the South of England—to an auctioneer, and comprises not only his remuneration for actually taking the bids, but also for doing other work, such as preparing the particulars, advertising, getting posters printed and things of that kind, which I believe in the South of England is usually done by the auctioneer, and that I could hold that a fee paid to the auctioneer for merely taking the bids (which we are told is the practice in the North of England) was not a "commission," I would so hold. In other words, if I could construe this as meaning that where the auctioneer does part of the work which is solicitors' work, and included in conducting a sale by a solicitor, and that in that case where such a commission was paid the scale fee was not to apply, because part of the work for which the scale fee is given had not been done by the solicitor, but that it would apply where nothing more than a fee for taking the bids was paid to the auctioneer, I would do so, for I think that that would be a reasonable result, and might well express the intention of those who framed this rule. But on consideration I cannot see my way to hold that we can construe "commission" in that way. Commission is *primâ facie* the payment made to an agent for agency work usually according to a scale—it may be an *ad valorem* scale, but not necessarily an *ad valorem* scale—it is the most general word that can be used to describe the remuneration paid to an agent for agency work other than a salary. I cannot, therefore, see how, logically, or consistently with the use of language, we can restrict the word "commission" in rule 11 so as not to apply to the fee payable to an auctioneer for taking the biddings at a fixed agreed rate of so much per lot. I think nobody could properly say that the auctioneer in such a case was not an agent, or that the sum paid per lot—£2 if the lot is sold, £1 if it is not sold—was not a commission; and, that being so, I am of opinion that the fees which were paid in this case to the auctioneer were a commission, and, as they have been charged to the client in addition to the scale fee or the remuneration claimed by the solicitor, it appears to me that *primâ facie* the rule applies, and that the solicitor is not entitled to the scale fee, although, according to the decision of the House of Lords (*Parker* v. *Blenkhorn*, 37 W. R. 401, 14 App. Cas. 1), he will be entitled to charge a *quantum meruit* for his services. And in coming to this conclusion I have been much struck by the observations addressed to us by counsel for the respondents, who said, "If the argument put forward on behalf of the appellant is correct, then in the South of England, where the auctioneer's commission comprises other things than taking the bids, the client will pay only the scale fee, or if he pays the auctioneer's

commission the solicitor will only have a *quantum meruit* for what he really does; but, on the other hand, in the North of England the solicitor will get his full scale fee and the client will also have to pay the auctioneer's remuneration for taking the bids." I can see no escape from that. This is a rule made by skilled persons, who were no doubt well acquainted with the practice both in the North of England as well as in the South, and it must be a rule which is applicable to every part of the country. And the substance of the rule appears to me to be this, that the scale fee to the solicitor is intended to include all the expenses of conducting the sale, including the auctioneer's commission, understanding by the auctioneer's commission the remuneration which is paid to the auctioneer, whether for the mere purpose of taking the bids or whether for doing other work as well. But then it is said that this is inconsistent with section 4 of the General Order. No doubt there is a certain inconsistency, and I do not attempt to explain it. Wiser persons than I have attempted to do so, but have not altogether succeeded. But this one must say, that according to the ordinary rule of construction, where there is a specific rule applicable to the particular case, then you must apply the specific rule, notwithstanding that there is a general rule to which the specific rule seems to be contrary. If you cannot reconcile the two, then you must apply the specific rule. It is quite possible that section 4 of the General Order was drawn in its present form before the scale and the rules applicable to the scale were settled, and it may be that by an oversight or *per incuriam* those words "auctioneer's charges" were omitted; but it may be, as Mr. Hughes pointed out, that section 4 of the General Order is applicable to every kind of transaction which is dealt with in the scale; and it is possible there may be a case, although one cannot for the moment put it, in which auctioneer's charges, not possible for selling by auction, might be charged, either in a mortgage transaction or some other transaction of that kind. At any rate, section 4 is a general provision applicable to all kinds of transactions dealt with in the schedule, whereas rule 11 is a specific provision, which, according to the construction I have put upon it, is directly applicable to the present case. I do not think that we ought to refuse to apply rule 11 to the case to which it is directly applicable merely because there is some difficulty in reconciling it with section 4 of the General Order.—Counsel, *Cozens-Hardy*, Q.C., and *R. F. Norton; T. R. Hughes*. Solicitors, *Burton, Yeates, & Hart*, for *Tyrer, Kenion, Tyrer, & Simpson*, Liverpool.

[Reported by M. J. Blake, Barrister-at-Law.]

Re **EARNSHAW-WALL**—Chitty, J., 7th June.

Solicitor—Costs—Taxation—Sale of Advowson in Gross—Application of Scale—Solicitors' Remuneration Act, 1881 (44 & 45 Vict. c. 44)—General Order, 1882, Schedule I., Part I.

This was a summons to review the taxation of the vendor's solicitor's bill of costs in respect of the sale by private contract of an advowson in gross. The solicitor sent in a bill drawn on the footing that the scale charges prescribed by Schedule I., Part I., to the General Order, 1882, had no application where the property sold was an incorporeal hereditament of the nature of an advowson, claiming remuneration according to the old system as altered by Schedule II. thereto. The taxing master held that the scale charge applied, and the solicitor took out this summons to review his certificate, which was adjourned into court. The amount of the purchase-money was £1,400.

Chitty, J.—On the sale of an advowson in gross for the sum of £1,400 the taxing master has allowed the vendor's solicitor his costs according to the scale prescribed by Schedule I. to the General Order. The solicitor says that the case does not fall within that schedule, and that he is, therefore, entitled to remuneration in the ordinary way according to the old system as altered by Schedule II. The material words in the order are "freehold, copyhold, or leasehold property," on which words I heard a learned and elaborate argument. The first observation which I have to make is that the expression used is not a term of ancient art, and there would be danger in applying old learning to ascertain the meaning of a modern term like this. The word "property" is discussed in Williams on Real Property, that is the title of the book, and incorporeal hereditaments are found under this title of real property. There is a well-reasoned explanation of the term "property" at pp. 3 and 4 (17th ed.) of that work, which shews that it is used in three different senses, two of which I should call the leading senses of the word. Property may denote the thing to which a person stands in a certain relation, that of proprietor, it may also denote the relation in which the person stands to the thing. The term as used in the schedule may be used in both or either of those senses, but I ought not to apply too strict an interpretation to the words of the schedule. The argument used against the master's certificate is that property in the schedule means land—*i.e.*, corporeal tenements, and that an advowson in gross no less than an advowson appendant is not land, and, therefore, is not within the schedule. But I do not find the word land, and see no reason for confining the word property in the schedule to land, as I am asked to. The main object of the rules prescribing scale charges was to avoid disputes between solicitor and client in regard to certain work. The object was to lay down a definite scale to which solicitor and client could refer, and particularly that a client might know at once what he would have to pay. Reading Schedule I., with no wish to decide anything that does not arise for decision in the case, I find this to be the leading idea, I might almost say principle, running throughout Schedule I. [His lordship here read parts of Schedule I., Part I., and continued:—] The property referred to appears to be property in respect of which title is deduced, and in respect of which there is a conveyance. On the sale of a chattel there is no deduction of title, but there is no difference in regard to these matters between a corporeal and an incorporeal hereditament, an advowson appendant or an advowson in gross. I ought not to make any such sweeping distinction between corporeal and incorporeal property for the purposes of the schedule as is contended for. Moreover, an advowson in gross is freehold. It is a subject of tenure, and may be held by homage, fealty, and escuage; it was also devisable under the statute of Henry VIII.: see *Clere* v. *Peacock* (Cro. Eliz. 359). If property is used in the schedule in the sense of the interest which a man has in a thing, he can have any freehold interest in an advowson, there may be an estate for life with remainder in tail, with an ultimate remainder in fee simple. Again, a man may have a leasehold interest in an advowson in the proper sense of the word, of which a render or rent is not necessarily an incident, and a term of years—*i.e.*, a lease for a term of an advowson. I cannot see on what ground I should be justified in saying that I ought to make a distinction between corporeal and incorporeal property here—*i.e.*, for the purpose of settling, as between solicitor and client, whether the solicitor's remuneration is to be by scale or not. Every argument for the scale in the one case applies in the other. In both cases there is ordinarily deduction of title. That being so, and for the reasons which I have already given, I think that the court ought to affirm the taxing master's certificate. I pass by all definitions contained in Acts of Parliament other than that under which this order was made, getting nothing there of any use to me here. I endeavour to give the fair modern meaning to the word "property" in the schedule. The case of *Re Stewart* (37 W. R. 484, 41 Ch. D. 494) is said to be opposed to the taxing master's view. The subject of the decision there was business done in respect of purchases by, and grants to, a corporation of rights or easements, which were acquired by the corporation under their statutory powers, and Kay, J., held that the statutory charges did not apply. I should have followed Kay, J., had I thought that he held there that "property" in the schedule does not include incorporeal hereditaments. His words had reference to the particular circumstances of the case before him—*i.e.*, that of a grant of easements *de novo*. He said, "Can an easement like this be considered a conveyance of freehold, copyhold, or leasehold property within the meaning of [the] schedule? I confess it seems to me difficult so to hold. Obviously, the schedule contemplates *prima facie* conveyances of land held as freehold, copyhold, or leasehold property, and the scale is fixed upon the purchase-money which is paid when such property changes hands. When a mere easement is granted, there is no change of property in that sense, and the purchase-money is comparatively trifling in amount" (37 W. R., at p. 486, 41 Ch. D., at p. 506). So apparently Kay, J., was not dealing with the general question, nor with the question of passing by conveyance. It was said that the passage which I have read means that the schedule contemplates the conveyances mentioned, and no other conveyances, but Kay, J., did not say so, nor does he appear to me to mean so. I think that he was not dealing with the matter generally, and did not express any opinion on the point before me now, and that I am free. The result is that I hold the taxing master to be right.—Counsel, *Chester; Ryland*. Solicitors, *Earnshaw-Wall; Belfrage & Co.*, for *Byrch & Cox*, Evesham.

[Reported by J. F. Walby, Barrister-at-Law.]

Re **SMITH, SMITH** *v.* **LANCASTER**—Kekewich, J., 5th June.

Costs—Settled Land Act, 1882 (45 & 46 Vict. c. 38)—Sale—Several Persons constituting Tenant for Life—Separate Solicitors.

Under the trusts of the will of the above testator twenty-five persons constituted together the person entitled to exercise the powers of a tenant for life under the Settled Land Act, 1882. On the application of a solicitor on their joint behalf, trustees of the will were appointed for the purposes of the Act, and the solicitor signed on their behalf, and as agent for all of them, the several contracts for sale of the property sold. Four of the twenty-five subsequently employed separate solicitors to peruse and approve on their behalf the several conveyances to the purchasers, and these solicitors also obtained their clients' execution of the conveyances.

Kekewich, J., said the question was whether the independent solicitors employed by some of the twenty-five persons constituting the person entitled to exercise the powers of a tenant for life were entitled to receive any, and what, costs out of the capital of the proceeds of sale. The chief clerk was of opinion that there should be only one bill of costs allowed for the vendors, but that it was reasonable for the solicitor having the general conduct of the sale to send the conveyances for execution by such of the vendors as did not instruct him to the other solicitors, and that each of them should be paid three guineas for obtaining the execution by his clients, but he did not allow these solicitors anything for perusing the conveyances or other charges. It is said that the Settled Land Act, 1882, s. 21, sub-section 10, directs payment out of the proceeds of sale of costs, charges, and expenses of or incident to the exercise of any of the powers or the execution of any of the provisions of the Act. Were these costs properly incurred from that point of view? According to the practice under the Partition Act the owner of every share is entitled to appear by a separate solicitor at the cost of the entire estate, so that in an extreme case there might be paid out of the proceeds of sale as many bills of costs as there were shares. But here the parties interested had not separate shares. They together constituted one tenant for life (Settled Land Act, 1882, s. 2, sub-section 6), and a sale under the powers of the Act is necessarily the operation of all acting conjointly, and not concurrently. His lordship saw no reason why some few of a large body of tenants in common for life should indulge in the luxury of separate solicitors at the cost of the *corpus*, and held that the independent solicitors were entitled to no costs at all out of the proceeds of sale.—Counsel, *H. Terrell; G. Williamson; Favrens*. Solicitors, *Andrew Wood & Co.*, for *Winskill*, Northallerton; *Hickin, Smith, & Capel Cure; Williamson, Hill, & Co.*, for *Poole & Horsfall*, Northallerton.

[Reported by F. T. Dula, Barrister-at-Law.]

THE LAND TRANSFER BILL.

The following observations on the Land Transfer Bill, 1894, as introduced into the House of Lords and amended in Committee, have been issued by the Council of the Incorporated Law Society:—

With the exception of a single clause this Bill as introduced was practically identical with the Land Transfer Bill, 1893, with which the pressure of Parliamentary business rendered it impossible to proceed last year. The object of this Bill is to render compulsory the adoption, with some modifications, of the system of registration of title established by the Land Transfer Act, 1875, compulsion being deemed necessary, because, as an optional and voluntary system, that Act has proved unattractive to landowners, and consequently has failed. Hardly any proposal could be suggested of greater importance, or more far reaching in its consequences, than that embodied in this Bill, affecting as it does, in the most vital manner, not only all present owners of land in England and Wales, but, to an even greater extent, all persons who may become such owners hereafter. For, according to the scheme of compulsory registration of title as put forward in this Bill, the lands of existing landowners will not come under its operation until they are sold, whereas all future purchasers of land must of necessity come under its provisions from the time of their purchase. It might reasonably have been hoped that, when last year it proved impossible to proceed with the Bill, some steps would be taken, by means of a Royal Commission or other similar body, to have a thorough and searching inquiry into the whole matter. For it is impossible for any person who attempts to make himself familiar with this subject, and to arrive at a clear and satisfactory conclusion as to the advantages or disadvantages to be expected from the introduction of compulsory registration, not to find himself met at the very outset by an almost insuperable difficulty in exactly ascertaining how the present system of conveyancing (that is, the system since the passing of the Conveyancing Acts, the Settled Land Acts, and the Solicitors Remuneration Act) in fact works as to rapidity, cheapness, and simplicity, and how it compares in all these respects with the practical working of the present land registry, which the Bill seeks, no doubt in a somewhat tentative and experimental manner, to render ultimately universal by compulsion. Is it too late even now, at the eleventh hour, to have such an authoritative inquiry undertaken by the Government? No doubt in the case of many Bills urgency is essential. If they do not ripen promptly into law, they may as well be allowed to fall to the ground altogether. But with this Bill there cannot possibly be any urgency of the kind. It is an infinitesimal matter that the Bill should wait for one, two, or three years, compared with the enormous importance that irreparable mischief should not be done by any hasty legislation on insufficient data. To this it is answered that inquiries of this nature rarely lead to useful results; that, after all, the proof of the pudding is in the eating, and that, under this Bill as it stands, the best of all possible investigations will be made, because the new system is, in the first instance, to be tried over a limited area only, and its ultimate extension to the rest of the kingdom, or its ultimate withdrawal altogether, will depend upon the result, not of an abstract or hypothetical investigation, but of practical experience. This answer, however, though at first it appears exceedingly plausible, is not in reality at all satisfactory. In the first place, there is in the Bill no assurance that the system will be put in force at first experimentally. The area of experiment might, at the option of the authorities and without further recourse to Parliament, be made co-extensive with the kingdom itself. Surely some definite district, say a county, should be actually specified in the Bill for a test area, and there should be statutory provision made that such test area should not be widened, without the sanction of Parliament, for some fixed period, say seven years, so that the failure or success of the scheme might be ascertained with the minimum of risk. It is perhaps felt that this suggested course might imperil the whole Bill, because a particular district selected by the Bill itself might not unnaturally object to be the *corpus vile*, and might prefer to have the experiment tried upon its neighbours, so as to reap all the benefit if success resulted, and none of the inconvenience should a contrary result ensue. However, although the Bill is framed in the indefinite manner above mentioned, it may probably be assumed that some particular district, at present in happy ignorance of its impending fate, and not the whole country is intended to be, in the first instance, brought within the operation of the Act. Still it is clear that the selected area must necessarily be a large one, because it would be no real test of the system as a universal one to try it except upon a scale sufficiently extensive to thoroughly illustrate it in all its possible aspects. In fact, the common defence urged for the present Land Registry is, that its operations have hitherto been so restricted, that its failure by no means necessarily proves that on a larger scale it might not have been a success; that with a wider range its practice would become better understood both by the officials managing it and the profession using it; and that the expense and delay which have hitherto largely deterred the public from it would thereby disappear. Now, trying such an experiment on such a scale has this inevitable consequence, that, be the experiment successful or the reverse, it can never be undone. Any attempt to revert within the test area to the original system would certainly occasion an expense and confusion which would be practically prohibitive. In this connection it must be borne in mind that the present policy of land registration has been, and is, to permit of no turning back. Under the Act of 1875, therein differing from that of 1862, once on the register always on the register. It is at least probable that this absence of all room for repentance has been a very potent factor in deterring persons from voluntary giving a trial to the system, into which it is now sought to drive them by compulsion. Hence one is justified in mistrusting the experimental character of the present Bill, and in strenuously insisting that before the so-called experiment be put in force, no means should be left untried of ascertaining to the utmost degree to which circumstances permit the antecedent probabilities of success or failure. Yet this has not been done. It is said that the present system of conveyancing, notwithstanding the cheapening and simplifying processes to which it has been subjected for the past fifteen years, and of which the fruit is only now being gradually reaped, is still cumbersome, dilatory, unsafe, and oppressive. Is it? Who shall say, without searching investigation? An immense mass of evidence, which has been collected from all parts of the United Kingdom by the Incorporated Law Society, tends to show that it is not. Of course it may be said that evidence so collected is partial and delusive, and that it would be easy to produce an equal or still greater amount to prove the opposite. Then let it be produced, and let the matter be properly sifted. It is said that the Land Registry works easily, quickly, and economically. Does it? Apparently the experience of those who have had actual dealings with it is not to this effect, but rather tends to show that in ordinary transactions the operation of the registry as it now exists is slower, dearer, and less adapted to the wants of persons dealing with land than the existing system of conveyancing. This evidence, too, may be delusive, but as matters stand it should certainly not be assumed that it is so till it has been thoroughly examined and rebutted. Again, it is said that in other countries, notably Australia, a system having some affinity to that now sought to be rendered compulsory in England has been for many years working smoothly and well to the universal satisfaction of those who live under it. This may be so, but it has certainly never yet been proved. It remains to be made clear how far the Australian system is in fact the same with that of the present Bill. In many respects it is manifestly very different. Again, it has never yet been sufficiently examined how far the circumstances of the two countries are identical, and how far the ordinary transactions of a new country may be so different from those of an old country like England as to render the wants of the two altogether different in kind. This, too, ought to be thoroughly and publicly thrashed out by competent persons, but as yet it never has been. So far as there is any evidence one way or the other, the Select Committee of 1879, in their report upon the working of Lord Cairns' Act, clearly indicate that in their judgment you cannot safely argue from the one country to the other. This judgment may be erroneous, but surely the matter should again be thoroughly looked into before its error is assumed and before the unretraceable step is taken. In the public interest, and in the absence of any material danger by delay, the whole matter should be fully investigated without bias or prejudice by some competent authority appointed for the purpose. The Lord Chancellor states that the only opposition to his Bill which he has encountered has been from solicitors. Unfortunately the relative advantages of documentary title, and of any given system of compulsory registration of title, must inevitably be an intensely technical matter, and one which it is almost impossible to make clear or interesting to any wide section of the public at large. Moreover, there exists in the public mind an accumulated inheritance of prejudice upon the subject from which it is exceedingly difficult to get free; especially as beyond all doubt that prejudice was originally well founded, though at the present date it has probably survived its occasion. It is common experience to hear it said or implied that the existing system of land transfer is a noxious relic of antiquity, kept alive to the detriment and oppression of the landowner and the public by the lawyer, whom alone it benefits, and by whose interested opposition alone it is saved from the destruction it deserves. Consequently it must always be an invidious task for lawyers to undertake its defence, or even to presume to question the expediency of any particular scheme which may be suggested to supersede it. It appears to be assumed that anyone, layman or lawyer, can, without suspicion of interested motives, attack the present system and advocate the substitution of any other in its place; but that the lawyer is, by reason of personal interest, an incompetent witness in its favour. No doubt it is true that the lawyer's position makes him a witness whose evidence should be accepted with extreme caution, but, after all, the material thing is the nature of the evidence adduced, and not the source from which it is derived. It may be that the only opposition the Lord Chancellor has encountered is from the lawyers, but the reason is obvious, namely, that the lawyers are the only persons who have had the necessary practical experience of the working of the present system, side by side with that which it is proposed to substitute for it, to enable them to form a reasonably clear forecast of the probable outcome of the change. There is one point of view in which the opposition of lawyers to the proposed change, even if interested, would still deserve consideration. If, on a fair examination of all the materials available, the conclusion should be arrived at that the present Bill would probably result in the establishment of a system safer, cheaper, speedier, simpler, and more suitable to the wants and wishes of the public, the opposition of the lawyers, if it did not cease, should go for nothing. But if, on the other hand, the available evidence, whether adduced by lawyers or anyone else, should point to the conclusion that the result will probably be a system neither safer, nor cheaper, nor speedier, nor simpler, nor more suitable to the wants and wishes of the public, but rather that it would practically amount to the mere substitution of a Government department as the general official conveyancer in the place of the existing private conveyancers, without any corresponding benefit to the public, then it does not seem unreasonable that some attention should be paid to the opposition of those whom this Government department is designed to supplant, and who have already in stamps and fees of various kinds paid to the Government, purchased as it were their present positions at a very considerable cost. However, if a Commission to inquire into the various matters referred to above is not to be granted, it becomes necessary to attempt, on the very insufficient evidence available for the purpose, to arrive at the best conclusion that one can with regard to the system of compulsory registration embodied in this Bill. The main essentials of a satisfactory system of land transfer are, first and foremost, safety, for without safety no system can hope to obtain or retain public confidence, however cheap or rapid it may be; and next, cheapness, rapidity, simplicity, and suitability to the wants of the public.

Is the system embodied in this Bill a safe one? One is forced to the conclusion that it is not. This may seem a strange statement, seeing that the cry for a new system of land transfer is not infrequently based upon the alleged insecurity of the present system; and probably the advocates of this Bill regard the additional safety which it will give as one of its main attractions. Under the present system, the true owner of land cannot possibly be deprived of it, unless he actively do something himself. Frauds may occur by which a person, who thinks he is getting an interest in land, may find that, owing to forgery or the like, he gets nothing, although such frauds are extremely rare, two or three at most occurring in a year out of a thousand, and probably many more, transactions per day. But if once you have got land, no possible fraud, forgery, or personation can deprive you of it behind your back. Under the proposed system, no owner of land in the country will ever be safe against the loss of his land, although he may have done nothing, and may know nothing whatever about it, until the land is lost. His title consists in the fact of the register containing his name as owner. If the register should cease to show his name as owner, and another's name should be entered in his stead, that other is the owner of his land, and he is ousted. This appears to be treated by the Bill as a necessary corollary of the great proposition that you must not go behind the register. It is true that the Bill gives the Registrar or the Court a discretion to restore the land to the true owner, but this discretion is to be exercised upon no fixed principles, and the scheme clearly assumes that, as a general rule, the register will prevail. Nor is it clear how discretionary exceptions can be admitted. With equal innocence on both sides there must, it would seem, be a rigid rule one way or the other, or the whole law would be a succession of hard cases making bad law. This absence of safety will effect every landowner from the moment of the passing of the Act, for though he may not himself have sold, yet someone else may have purported so to do, and have thereby placed an apparent purchaser upon the register. Can a system by which a true owner can be ousted behind his back altogether possibly be satisfactory? No such ouster can take place in any other class of property where registration exists, such as stocks, shares, and the like. In every other case the true owner's title prevails, and it will be found that under the Australian land registries also the true title is always upheld. Why this Bill should adopt the opposite method it is excessively difficult to understand. Of course, there can never be two contradictory absolutes. Either the true owner's once absolute title or the false owner's new absolute title must give way, and it would seem that all justice requires that the latter should give way, and that, unless the view of the framers of this Bill is reversed in this respect, the system they propose can never command public confidence. This difficulty has always been strongly felt in connection with the present Land Registry Acts in England, and the result has been such an excessive and extraordinary caution on the part of the officials of the registry, that the delay and expense of transactions through the registry have been practically prohibitive. The only mode of meeting the difficulty which this Bill suggests is that the true owner, deprived of his land by the errors in the registry, should be compensated out of the so-called insurance fund. No doubt this is far better than loss without compensation, but still, money compensation, especially measured as this Bill would measure it, must remain a most imperfect remedy for compulsory eviction and loss of all the associations and amenities which attach to the ownership of one's home. It is true that, in the little business which the office has already done under the voluntary system, errors have not occurred. But once relax the stringency of the office practice, as it is agreed on all hands that it must be relaxed, and the facilities for fraud must be enormously increased, to an extent far exceeding anything that exists under the present system of conveyancing. Only imagine what would be the result of a fraudulent district Registrar. The consequences of the frauds of a Roupell, or a Dimsdale, or the Parkers, would be nothing by comparison. As the Bill stands this absence of safety seems to be an imperfection of the most serious possible nature. But fortunately it is one which is easily capable of amendment, by merely providing for the recognition of the true title in every case, and for compensation of the holder of the false but honest title. Turning to the question of compensation, the maximum which any holder of a title can be awarded is measured by the amount at which the property was last assessed for the purpose of the insurance premium. Hence the amount of compensation which you can receive for your land in respect of which another person has, behind your back, been placed on the register, would seem to be the amount which he chose to give for it. This, again, is a small point, and can easily be amended if necessary. But assume it amended, and the rule established that the compensation is to be measured as a maximum by the amount you last assessed your property at yourself. It is clear that you must always assess your value, so far as the office will allow you so to do, at an amount sufficient to cover not the mere commercial value of your land, but its value to you as your home, and you must include, if you can, something for compulsory removal and all the other inconveniences which a person is put to who is forced to quit his home against his will. So, again, every time that you improve your house or land, or as often as, from any other cause, your land increases in value, you must be raising your insurance, so far as the rules will permit in order to keep yourself on the safe side against the dangers that beset you at the registry. Now, see how this may possibly work. You die, and under the new financial Bill your land in your heir's hands must be valued for probate duty. What more natural than for the authorities to say, "We will take the land at the value which your predecessor assessed it at himself." It would probably be difficult to establish the distinction that the value, as assessed by the predecessor, was based on the sum which he would expect, not on an ordinary sale, but on a compulsory expropriation, and yet probably this would in a great many cases be the truth. In view of the fundamental alterations that are taking place now in the taxation of real property, it can hardly be too strongly insisted on that landowners should most carefully consider how this Bill and the Budget Bill may work together to their discomfiture. Further, as regards compensation it appears that, according to the Bill, the great majority of landowners will not even be able to protect themselves by insurance at all. It is certain that the bulk of registration will be with a possessory title only, registration with an absolute title being too expensive altogether. Now, on a first registration with a possessory title there is no insurance fee, and consequently there can be no ascertainment of the value of the land for the purpose of such a fee. Therefore, the holder of the title is uninsured, nor does anything in the Bill appear to enable him to obtain insurance. It is true that a proprietor may on certain conditions increase his insurance, but there is nothing which enables the first holder of a possessory title to insure himself at all. It therefore appears that unless the Bill is altered on this point, the mass of registered proprietors will be exposed to all the dangers of the system without any of the protection which the Bill purports to afford. For these reasons it may be fairly said that the proposed system is not a safe one, unless such elaborate precautions are taken in the office to guard against the possibility of fraud and error that cheapness and rapidity will be very seriously endangered. In reference to this question of safety, the system adopted at the land registry should be compared with that adopted in dealing with stocks and shares. In dealing with stocks, &c., there are two precautions, one of which is in all cases taken by the persons keeping the registers. In Government inscribed stocks, both home and colonial, the transfers have to be signed by the transferor or his attorney at the bank keeping the register and the signature witnessed by a broker. In railway and other shares the certificate of ownership of the shares has to be lodged with the registrar before a transfer is registered. In 1875 it was contemplated that the registrar at the Land Registry would take both these precautions. The model forms all prescribed attestation of transfers by a solicitor, and the deposit of a land certificate was to have the same effect as a deposit of deeds, which implied that future dealings would not be registered without production of the certificate. Both these precautions were abandoned by the Land Registry.

(To be continued.)

PENDING LEGISLATION.

THE FINANCE BILL.

The following is the text of the first four clauses of the Finance Bill as amended in Committee. The amendments which have been inserted are printed in italics.

Part I.—Estate Duty.

Grant of Estate Duty.

1. In the case of every person dying after the commencement of this part of this Act, there shall, save as hereinafter expressly provided, be levied and paid, upon the principal value *ascertained as hereinafter provided*, of all property, real or personal, settled or not settled, which passes on the death of such person, a duty, called "estate duty," at the graduated rates hereinafter mentioned, and the existing duties mentioned in the first schedule to this Act shall not be levied in respect of property chargeable with such estate duty.

2.—(1) Property passing on the death of the deceased shall be deemed to include the property following, that is to say:—

(*a*) Property of which the deceased was at the time of his death competent to dispose;

(*b*) Property in which the deceased or any other person had an interest ceasing on the death of the deceased *to the extent to which* a benefit accrues or arises *by the cesser of such interest but exclusive of property the interest in which of the deceased or other person was only an interest as holder of an office or recipient of the benefits of a charity, or as a corporation sole;*

(*c*) Property which would be required on the death of the deceased to be included in an account under section 38 of the Customs and Inland Revenue Act, 1881, as amended by section 11 of the Customs and Inland Revenue Act, 1889, if those sections were herein enacted and extended to real property as well as personal property, and the words "voluntary" and "voluntarily" and a reference to a "volunteer" were omitted therefrom; and

(*d*) Any annuity or other interest purchased or provided by the deceased either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased;

and all property *passing on the death of the deceased* when situate out of the United Kingdom shall be included *only* if it is liable to legacy or succession duty or would be so liable but for the relationship of the person to whom it passes. (2) *Property passing on the death of the deceased shall not include* property held by the deceased as trustee for another person under a disposition not made by the deceased.

3. For determining the rate of estate duty to be paid on any property *liable to such duty* passing on the death of the deceased all property so passing shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the principal value thereof:

Provided that any property so passing *in which the deceased never had an interest or* which under a disposition not made by the deceased passes immediately on *the death of the deceased* to some person other than the wife, husband, *lineal ancestor*, or *lineal* descendant of the deceased, shall not be aggregated with any other property, but shall be an estate by itself, and the estate duty shall be levied at the proper graduated rate on the principal value thereof, *but if any benefit under a disposition not made by the deceased is reserved or given to the wife, or husband, lineal ancestor, or a lineal descendant of the deceased, such benefit shall be aggregated with property of the deceased for the purpose of determining the rate of estate duty.*

4. (1) Where property liable to estate duty is settled by the will of the deceased or after his death remains settled by virtue of any disposition—

(*a*) A further estate duty on the principal value of the property shall be levied at the rate hereinafter specified; but

(*b*) If estate duty has already been paid in respect of such property since the date of the settlement neither the estate duty nor the further estate duty shall be again payable in respect thereof unless the deceased was at the time of his death or had been at any time competent to dispose of such property: *and during the continuance of any settlement further estate duty shall not be payable more than once.*

(*c*) *If the only life interest in such property arising on the death of the deceased be that of a husband or wife of the deceased the further estate duty shall not be payable.*

(2) In the case of settled property, where the interest of any person under the settlement fails or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continues to subsist, the property shall not be deemed to pass on his death.

(3) *Any person paying the further estate duty payable under this section upon property comprised in a settlement may deduct from such duty the amount of the* ad valorem *stamp duty (if any) paid upon the settlement.*

SOLICITORS' EXAMINATION BILL.

The following is a copy of the Solicitors' Examination Bill as amended by the Standing Committee, and passed:—

A Bill to amend the Provisions of the Solicitors Act, 1877, relating to the Examination of Persons applying to be admitted Solicitors of the Supreme Court in England.

Be it enacted, &c.:

1. *Short title and construction of Act.*] This Act may be cited as the Solicitors Act, 1894, and shall be construed together with the Solicitors Act, 1877 [40 & 41 Vict. c. 25].

2. *Interpretation of terms.*] Words and expressions to which meanings are assigned by the Solicitors Act, 1877, have in this Act the same respective meanings.

3. *Power of Society to exempt from intermediate examination persons who have taken certain degrees, &c.*] It shall be lawful for the Incorporated Law Society, by regulations made under section six of the Solicitors Act, 1877, to exempt from the whole or from any part of the intermediate examination persons who have before the passing of this Act, obtained, or who shall hereafter obtain, the degree of bachelor of civil law or bachelor of laws or bachelor of law, or a certificate of having passed the examination required for such degree at any university in the United Kingdom, or any such other degree or distinction in any school or faculty of law or jurisprudence at any university in the United Kingdom as shall be from time to time specified in the regulations.

A person exempted from the whole of the intermediate examination may be admitted as a solicitor without a certificate of having passed such examination, and a person exempted from part of the intermediate examination may be admitted as a solicitor if he has obtained a certificate of having passed the part or parts of the examination from which he is not exempted.

LAW SOCIETIES.

SOLICITORS' BENEVOLENT ASSOCIATION.

The monthly meeting of the Board of Directors was held at the Law Institution, Chancery-lane, on Wednesday, the 13th inst., Mr. John Henry Kays in the chair. The other Directors present were, Messrs. W. Beriah Brook, H. Holland Burne (Bath), H. Morten Cotton, Robert Cunliffe, Grantham R. Dodd, William Geare, John Hunter, F. Rowley Parker, Henry Roscoe, Sidney Smith, R. W. Tweedie, Frederic T. Woolbert and J. T. Scott (Secretary). A sum of £385 was distributed in grants of relief, thirty-four new members were admitted, and other general business transacted.

UNITED LAW CLERKS' SOCIETY.

The sixty-second anniversary festival of the United Law Clerks' Society was celebrated on Wednesday evening by a dinner, which was held at the Cannon-street Hotel. Lord Justice Davey occupied the chair. Among those who were present were Sir George Lewis, Sir G. Morrison, Mr. A. Channell, Q.C., Mr. M. Crackenthorpe, Q.C., Mr. F. Crump, Q.C., Mr. C. Gould, Q.C., Mr. F. Millar, Q.C., Dr. Wace, Mr. B. F. Hawksley Mr. L. Sartoris, Mr. Binns Smith, Mr. R. Y. Tahourdin, Mr. E. Cairns (President of the Solicitors' Managing Clerks' Association), and many others.

The toast of the Queen having been proposed and duly honoured, the chairman proposed the toast of the evening, "Prosperity to the United Law Clerks' Society." He said the toast he had to propose was that of prosperity to a society, the annual dinner of which always seemed to be a token of the solidarity of the legal profession in this country. He himself, before he was elevated to the Bench, and all barristers and solicitors, were dependent to a great extent upon their clerks, and owed them a great debt of gratitude. How cases would be argued without the assistance of the clerks he did not know. When he considered the responsibilities, the trust and confidence which were reposed in clerks, the degree in which their integrity was relied upon, and the few cases in which that trust and confidence were abused, he felt that that in itself was the chief proof of the value of the clerks themselves. He was sorry that this was the first year since the foundation of the society in which they had not been able to add to the capital of the society, and pointed out the advantages of being members in the way of sick pay and superannuation fund; and further remarked that in the Law List there were 25,000 barristers and solicitors, of whom only 3,000 were annual subscribers to the funds of the society. He proposed that those present should endeavour to persuade some of the odd 22,000 to become subscribers.

Mr. F. C. Millar, Q.C., proposed "The Bench, the Bar, and the Profession," which was responded to by Mr. Channell, Q.C., and Sir B. F. Hawksley.

The remaining toasts were "The Chairman," "The Trustees and Arbitrators," "The Honorary Stewards," and "The Ladies." The subscription list amounted to over £400.

NEW ORDERS, &c.

TRANSFERS OF ACTIONS.

ORDERS OF COURT.

Wednesday, the 6th day of June, 1894.

I, the Right Honourable Farrer, Baron Herschell, Lord High Chancellor of Great Britain, do hereby transfer the action of "Augustus William Tanner v. George Forrest & Son Limited" (1894—T.—No. 319), from the Honourable Mr. Justice Chitty to the Honourable Mr. Justice Vaughan Williams. HERSCHELL, C.

Friday, the 8th day of June, 1894.

I, the Right Honourable Farrer, Baron Herschell, Lord High Chancellor of Great Britain, do hereby transfer the action of "Bell v. The Middlewich Salt and Alkali Company Limited" (1894—B.—No. 4811), from the Honourable Mr. Justice Chitty to the Honourable Mr. Justice Vaughan Williams. HERSCHELL, C.

LEGAL NEWS.

OBITUARY.

Mr. JOHN BAILEY HOLROYDE, solicitor, of Halifax, died on the 9th inst., aged sixty-six. Mr. Holroyde was admitted in 1854. He was clerk to the borough and county justices of Halifax, secretary to the Chamber of Commerce, and clerk to the Warley Local Board.

The death is announced of Mr. HENRY WINCH, Q.C., on Wednesday last, at the age of fifty-three years. Mr. Winch was called to the bar in 1872, and went the South-Eastern Circuit, on which he soon obtained a leading position. He was made a Queen's Counsel in 1888, and less than two years ago was elected a bencher of the Middle Temple.

APPOINTMENTS.

Mr. JAMES WILLIAM CLARK, barrister, has been appointed Conveyancing Counsel to the Office of Woods and Forests. Mr. Clark was called to the bar in 1879.

Mr. FRANK HERON WILSON, solicitor, Cardiff, has been appointed a Commissioner for Oaths. Mr. Wilson was admitted in June, 1887.

Mr. GEORGE WEBSTER, solicitor, Kirkby Lonsdale, has been appointed a Commissioner for Oaths. Mr. Webster was admitted in December, 1886.

CHANGES IN PARTNERSHIPS.

DISSOLUTION.

STEPHEN WOODBRIDGE, THOMAS ANTHONY WOODBRIDGE, and FRANK WOODBRIDGE, solicitors (Woodbridge & Sons), 5, Serjeants'-inn, so far as relates to the said Frank Woodbridge. April 25. Such business will be carried on by the said Stephen Woodbridge and Thomas Anthony Woodbridge alone.

GENERAL.

It is stated that Mr. Justice Barnes will shortly obtain leave of absence from his judicial duties for a time on account of indisposition. During his absence his place in the Admiralty Court will probably be taken by Mr. Justice Bruce or some other judge of the Queen's Bench Division.

The Solicitor-General has accepted the invitation of the members of the Oxford Circuit to dine with them on Saturday at the St. James's Restaurant, in order to celebrate the learned gentleman's recent appointment as a Law Officer of the Crown.

In the case of a Kentucky woman who sued a railroad company for damages for the loss of her husband and her horse, the jury, says the *Albany Law Journal*, gave her an award of fifty dollars for the animal, and one cent for the old man.

The *Albany Law Journal* says: "From a standard and entirely sober digest of Illinois reports, under the title 'Carriers,' and a subdivision as to baggage, we quote the following digest paragraph:—'56. Two revolvers in the trunk of a grocer who went into the country to purchase butter. *Held*, that but one revolver was reasonably necessary.'"

The *St. James's Gazette* says that Sir John Rigby was able to leave his house on Monday for the first time for more than a fortnight. He has been suffering from gout, induced by a serious fall from the lift in his new house on the Chelsea Embankment. He fell from the ground floor to the basement—some eleven feet.

The Judicial Committee of the Privy Council resumed their sittings on the 7th inst. Their first list contains 21 appeals for hearing—viz., from Lower Canada 5, Bengal 2, Punjab 2, Victoria 2, Constantinople 2, and Bombay, Oudh, Madras, the North-West Provinces, Cape of Good Hope, New South Wales, Natal and Western Australia 1 each. There are also 3 patent cases for decision and 6 judgments for delivery.

The *Times* says that the statement of accounts and the Official Receiver's report with reference to the failure of Courtenay Connell Prance and George Henry Garrard, carrying on business as New, Prance, & Garrard at Evesham and Alcester, solicitors, are issued. As regards the joint estate the liabilities (as stated and estimated by debtors) are set down at £66,326 2s., and the assets, including surplus from the private estates of the debtors, at £42,952 19s. 3d., leaving a deficiency of £23,561 4s. 2d. In the course of the official receiver's observations he says the partnership between the three debtors comprising the firm of New, Prance, & Garrard was created in 1854, and carried on without interruption till the death of Mr. New, when it was continued by the surviving partners until their failure. The debtors described themselves as solicitors, but they have been concerned in a variety of enterprises more or less speculative, and, in the opinion of the official receiver, their failure is traceable to the fact that they have departed from the strictly legitimate functions of solicitors.

In the House of Commons, on the 7th inst., Mr. M. Healy asked the Chancellor of the Exchequer whether his attention had been called to the fact that clause 13 of the Finance Bill, as at present drawn, would include all estates, no matter what the amount of the assets, if the debts of deceased were within £1,000 of the assets; whether it was intended that in the case, for example, of an estate of £50,000 the section should apply if the debts amounted to £49,000 or upwards; whether under the section it was the duty of the Inland Revenue officials not merely to receive affidavits, but also to prepare affidavits, the schedules of assets, the bonds, notices, and other documents required by the Court of Probate; and on what grounds it was considered that in the case of insolvent estates, where no probate duty was paid and the State gained nothing, State officials should undertake free of charge the duties of solicitors. The Chancellor of the Exchequer said it is most improbable that cases of this kind would be brought to the Inland Revenue officials, and not to the district registrar. The former have now power under the regulations to decline to deal with cases involving complicated questions of law under £300 gross, and they will have the same power under the new system with regard to cases under £1,000 net.

The *Green Bag* says that near the old court house in Poughkeepsie there stood years ago a tavern, kept by a Mr. Hatch. It was no uncommon thing to see "the court," jury, counsel, sheriff, constables, prisoners and all, adjourned to Mr. Hatch's bar for drinks. On one of these social occasions the prisoner, a horse thief, slipped away from his constables. When the judge resumed his seat the fact was made known to him. At first he said nothing, but appeared to be in deep thought. Finally he arose, and with more than his usual gravity, delivered himself as follows: "Gentlemen of the jury, I am told that the prisoner has informally taken leave of the court and gone the sheriff knows not whither. This gives the case before you a more perplexed phase, as the statutes distinctly provide that the prisoner shall at no time, during trial, sentence, or punishment, absent himself from the officers of the law. Therefore it only remains for me to say, that further prosecution in this case must be postponed until the return of the scoundrel who has thus informally trifled with the dignity of the court, and the people of the State of New York."

As a consequence of a petition presented by the London County Council praying for a reconstitution of certain coroners' districts, an Order in Council, published in the *London Gazette*, orders the following alterations to be made: The Eastern Coroner's district of the County of London is to be altered so as to comprise the parishes of Bromley, St. Leonards, St. Anne, Limehouse; the hamlet of Mile-end New Town; the hamlet of Mile-end Old Town; the parishes of All Saints, Poplar, and St. Mary Stratford-le-Bow; the hamlet of Ratcliff, that part of the parish of St. George-in-the-East which lies within the county of London, the precinct of St. Katherine, the parishes of St. Paul, Shadwell, and of St. John, Wapping, that part of the parish of St. Mary, Whitechapel, which lies in the county of Middlesex, the parishes of St. Botolph Without, Aldgate, and of Christ Church, Spitalfields, and the liberty of Norton Folgate. The North-Eastern Coroner's district will, as altered, comprise the parishes of St. Matthew, Bethnal-green; St. John, at Hackney; St. Luke; St. Leonard, Shoreditch; and St. Mary, Stoke Newington. The Central Coroner's district will, as altered, comprise the parishes of St. Giles-in-the-Fields, and St. George, Bloomsbury; that part of the parish of St. Andrew, Holborn, which lies above the Bars, and the parish of St. George-the-Martyr; the liberties of Saffron-hill, Hatton-garden, Ely-rents, and Ely-place, of Glasshouse-yard, and of the Rolls; the parishes of St. Pancras, St. John, Hampstead, St. Marylebone, Paddington, St. Sepulchre, Clerkenwell, and Islington, the extra-parochial places called Lincoln's-inn, Gray's-inn, and Staple-inn; that part of the extra-parochial place called Furnival's-inn which lies outside the City of London and the extra parochial place called the Charterhouse. The Western, Penge, Southern, South-Western, and South-Eastern Coroners' districts continue as arranged in 1892.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Chitty.	Mr. Justice North.
Monday, June 18	Mr. Ward	Mr. Clowes	Mr. Godfrey
Tuesday 19	Pemberton	Jackson	Leach
Wednesday 20	Ward	Clowes	Godfrey
Thursday 21	Pemberton	Jackson	Leach
Friday 22	Ward	Clowes	Godfrey
Saturday 23	Pemberton	Jackson	Leach

	Mr. Justice Stirling.	Mr. Justice Kekewich.	Mr. Justice Romer.
Monday, June 18	Mr. Rolt	Mr. Lavie	Mr. Pugh
Tuesday 19	Farmer	Carrington	Beal
Wednesday 20	Rolt	Lavie	Pugh
Thursday 21	Farmer	Carrington	Beal
Friday 22	Rolt	Lavie	Pugh
Saturday 23	Farmer	Carrington	Beal

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

CROWDER.—June 7, at Apesdale, near Bromsgrove, the wife of Charles Fairfax Crowder, solicitor, Birmingham, of a daughter.

WALEY.—June 8, at 40, Norfolk-square, the wife of J. Felix Waley, barrister-at-law, of a daughter.

DEATHS.

WINCH.—June 13, at Merton Abbey, S.W., Henry Winch, Q.C., aged 53.

WOULFE.—June 8, at Anson Lodge, Tufnell-park, N., John Philip Woulfe, solicitor, 51, Lincoln's-inn-fields, aged 69.

WINDING UP NOTICES.

London Gazette.—FRIDAY, June 8.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

HUNGARIAN GOLD SYNDICATE, LIMITED—Creditors are required, on or before July 9, to send in their names and addresses, and particulars of their debts or claims, to Charles Minshull, 13, South sq, Gray's inn. Vallance & Co, Lombard House, solors for liquidator

NORTH OF IRELAND WOOLSEN CO, LIMITED—Creditors are required, on or before July 14, to send their names and addresses, and particulars of their debts or claims, to Peter Gregson, 57, Princess st, Manchester. Crofton & Craven, Manchester, solors for liquidator

ROPER'S ELECTRICAL ENGINEERING CO, LIMITED—Creditors are required, on or before July 20, to send their names and addresses, and particulars of their debts or claims, to Neill & Holland, 35, Hustlergate, Bradford, solors for liquidator

UNDERCLIFFE BOWLING GREEN CLUB CO, LIMITED—Creditors are required, on or before July 30, to send their names and addresses, and particulars of their debts or claims, to Arthur Roberts, 30, Kirkgate, Bradford. Hutchinson & Sons, Bradford, solors for liquidator

London Gazette.—TUESDAY, June 12.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ASHWORTH, LIMITED—Creditors are required, on or before July 21, to send their names and addresses, and particulars of their debts or claims, to Thomas Bowden, 3, Toad lane, Rochdale. Hinde & Co, Manchester, solors for liquidators

CASTLETON COTTON SPINNING AND MANUFACTURING CO, LIMITED—Creditors are required, on or before July 24, to send their names and addresses, and particulars of their debts or claims, to Buckley Clarkson, Norris Bradbury, Robert Holt, Charles Tomlinson, and Arthur Beaumont Scholfield, Globe Mill, Heywood, Lancs. Wrigley & Co, Oldham, solors for liquidators

COLLIER AUDIBLE TELEPHONE SYNDICATE, LIMITED—Petn for winding up, presented June 5, directed to be heard on June 21. Wrensted & Sharp, Ormond House, Great Trinity lane, solors for petners. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of June 20

GROSVENOR SPINNING CO, LIMITED—Creditors are required, on or before Aug 6, to send in their names and addresses, and particulars of their debts or claims, to George Stott, 68, Oxford st, Oldham. Booth, Oldham, solor for liquidator

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, June 8.

BREWSTER, FREDERICK WILLIAM, Ordsall, East Retford, Notts, Accountant July 2 Bettison v Binney, Chitty, J Doyle, New inn, Strand

GOLLEDGE, SARAH JANE, Warkworth, Northumberland July 2 Clarke v Golledge, Stirling, J Clutterbuck, Cheltenham

INGLE, HENRY, Old Kent rd, Gent July 7 Ingle v Ingle, Chitty, J Holmes, Threadneedle st

London Gazette—TUESDAY, June 12.

FAWCETT, BENJAMIN, Great Driffield, Yorks, Printer July 9 Fawcett v Fawcett, Stirling, J Jennings, Driffield

HAWKYARD, THOMAS, Elland, Yorks, Joiner July 10 Sheard v Hawkyard, North, J Storey, Halifax

INGRAM, WILLIAM, Terrington St John's, Norfolk, Farmer July 10 Bennett v Ingram, Stirling, J Beloe, King's Lynn

NEWBERY, RICHARD CHARLES, Helmet row, St Luke's July 9 Newbery v Buckingham, Chitty, J Lewis & Sons, Wilmington sq

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, June 8.

RECEIVING ORDERS.

ALDIN BROTHERS & DAVIES, Queen's gate grdns, Builders High Court Pet June 4 Ord June 4

ALLAN, THOMAS, Staindrop, Grocer Stockton on Tees Pet June 5 Ord June 5

BARFOOT, TOM ALFRED, Newport, Printer Newport, Mon Pet May 1 Ord May 21

BATES, JAMES STEPHEN, New Southgate, Clerk Barnet Pet May 30 Ord May 30

BROWN, ANNIE, Macclesfield, Widow Macclesfield Pet June 5 Ord June 5

CARTER, ISAAC, Ipswich, Baker Ipswich Pet June 4 Ord June 4

CARTER, THOMAS, and JAMES HOWARD, Blackpool, Auctioneers Preston Pet June 4 Ord June 4

CONRATH, EDWARD FREDERICK, Hackney road, Timber Merchant High Court Pet June 5 Ord June 5

CULVERHOUSE, HENRY, Treherbert, Collier Pontypridd Pet June 6 Ord June 6

DENNIS & Co, J, Knightsbridge, Tailors High Court Pet April 27 Ord June 5

DEWAR, JOSEPH DANIEL, Newcastle on Tyne, Watchmaker Newcastle on Tyne Pet June 6 Ord June 6

DUGDALE, ERNEST, Penzance, Butcher Truro Pet June 6 Ord June 6

FOZARD, EDWARD, Ossett, Rag Merchant Dewsbury Pet June 5 Ord June 5

GRANT, DONALD, Penge, Wine Merchant High Court Pet June 4 Ord June 4

GRAY, WILLIAM, Sheffield, Draper Sheffield Pet June 5 Ord June 5

HANNAM, JAMES, Newport, Cattle Dealer Ryde Pet June 1 Ord June 1

HORRELL, HENRY, Launceston, Carpenter, Plymouth Pet June 5 Ord June 5

INGRAM, GEORGE, Leicester, Tailor Leicester Pet June 5 Ord June 5

JONES, ERNEST KENDALL, Shrewsbury, Insurance Agent Shrewsbury Pet June 5 Ord June 5

JONES, WILLIAM, Colwyn, Grocer Bangor Pet June 5 Ord June 5

JOUBERT, HENRI CHARLES RENE, and JULES JOUBERT, Chelsea, Decorators High Court Pet June 6 Ord June 6

JOY, FREDERICK, Crewkerne, Outfitter Yeovil Pet May 29 Ord June 4

KING, RICHARD. Upper Montague st, Lodging house Keeper High Court Pet April 23 Ord June 6

KING, RICHARD, and JOHN CALLARD KING, Ivybridge, Tailors Plymouth Pet June 4 Ord June 4

KNIGHT, CLEMENT, Brighton, Baker Brighton Pet June 4 Ord June 4

LAZARUS, JACOB, High Holborn, Tailor High Court Pet June 6 Ord June 6

LUBY, BROTHERS, Regent st, Opticians High Court Pet May 11 Ord June 6

MCGILL, JOSEPH ARTHUR, and PERCY THOMPSON MCGILL, Leeds, Grocers Leeds Pet June 5 Ord June 5

MOSCATI, FRANCIS, Dalston, Advertisement Contractor High Court Pet June 6 Ord June 6

MOSS, JAMES WILLIAM, Baildon, Farmer Leeds Pet June 4 Ord June 4

NEWMAN, WILLIAM, Ryde, Builder Ryde Pet June 2 Ord June 2

NOCK, WILLIAM, Ulverston, Labourer Ulverston Pet June 4 Ord June 5

OGDEN, HENRY, Hanley, Stilt Manufacturer Stoke upon Trent Pet May 21 Ord June 5

PARKINSON, WALTER, Ludgate sq, Wine Merchant High Court Pet May 17 Ord June 6

PIGGOTT, LUKE, Weston super Mare, Provision Dealer Bridgwater Pet June 5 Ord June 5

ROBERTSON & Co, JOHN, Gt Tower st, Wine Merchants High Court Pet May 22 Ord June 4

ROSE, GEORGE EDWARD, Martham, Harness Maker Great Yarmouth Pet June 4 Ord June 4

SMITH, ALBERT, Guiseley, Coal Merchant Leeds Pet June 2 Ord June 2

SMITH, THOMAS POULTON, Wargrave, Grocer Reading Pet June 4 Ord June 4

SORRELL, THOMAS, Marylebone, Draper High Court Pet May 31 Ord June 6

STRINGER, JOHN, Runcorn, Grocer Warrington Pet June 6 Ord June 6

TIMBRELL, JAMES, Fairford, Grocer Swindon Pet June 4 Ord June 4

WALKER, WILLIAM, Crouch hill, Victualler High Court Pet May 10 Ord June 4

WATKINS, HENRY, Worcester, Photograph Dealer Worcester Pet June 5 Ord June 5

WARD, GEORGE, Kirkley, Smack Owner Great Yarmouth Pet June 6 Ord June 6

WARD, HERBERT, Huddersfield, Draper Huddersfield Pet June 5 Ord June 5

WHEELER, ALFRED SAMUEL, Landport, Tailor Portsmouth Pet June 2 Ord June 2

WILLIAMS, JAMES JOSEPH, Stoke Newington, Commercial Traveller Edmonton Pet June 5 Ord June 5

WILLIAMSON, ROSKAMS, & Co, Mark lane, Brick Manufacturers High Court Pet May 19 Ord June 4

FIRST MEETINGS.

ABBOTT, JOHN JAMES, Tottenham, Insurance Broker June 15 at 12.30 Bankruptcy bldgs, Carey st

ADAMS, WALTER, Gt Elm, Farmer June 15 at 3.30 Off Rec, Bank chmbrs, Corn st, Bristol

ALDIN BROTHERS & DAVIES, Queen's gate gar, Builders June 22 at 12 Bankruptcy bldgs, Carey st

BALDEY, GEORGE WILLIAM, Dover, Artist June 15 at 1 Off Rec, 73, Castle st, Canterbury

BARTON, ELI, Thornaby on Tees, Bottle Manufacturer June 18 at 11 Off Rec, 8, Albert rd, Middlesborough

BIELING, JULIUS OTTO, Balham, Tailor June 15 at 2.30 Bankruptcy bldgs, Carey st

BIRD, THOMAS, Birmingham, Refreshment House Keeper June 19 at 11 23, Colmore row, Birmingham

CROSTHWAITE, GEORGE CATLEY, Leeds, Cloth Drawer June 15 at 12 Off Rec, 22, Park row, Leeds

DAVIES, STEPHEN, Kings Norton, Tailor June 20 at 11 23, Colmore row, Birmingham

DAYKIN, RICHARD BIRCH, Birmingham, Licensed Victualler June 21 at 2.30 23, Colmore row, Birmingham

EADY, WILLIAM CHARLES, Kilburn, Builder June 19 at 11 Bankruptcy bldgs, Carey st

FARDELL, JAMES RICHARD, Minories, Builder June 15 at 11 Bankruptcy bldgs, Carey st

FOSKETT, CHARLES, Fast Finchley, Butcher June 16 at 11 Off Rec, 95, Temple chmbrs, Temple avenue

GARRIGAN, JOHN CHARLES, Southport, Poulterer June 19 at 3 Off Rec, 35, Victoria st, Liverpool

GRIFFITHS, EDWARD, Farmer June 19 at 2.30 Bankruptcy bldgs, Carey st

GRIFFITHS, RICHARD MANSELL, Chester, Grocer June 15 at 2.30 Crypt chmbrs, Eastgate row, Chester

HALL, GEORGE, Birmingham, Jeweller June 22 at 11 23, Colmore row, Birmingham

HARSLEY, THOMAS ROBERT, Leeds, Innkeeper June 15 at at 11 Off Rec, 22, Park row, Leeds

HARRIS, WILLIAM, Kensington, Grocer June 15 at 2.30 Bankruptcy bldgs, Carey st

INGRAM, GEORGE, Leicester, Tailor June 15 at 12.30 Off Rec, 1, Berridge st, Leicester

ISAACS, JULIUS, Spitalfields, Woollen Merchant June 19 at 12 Bankruptcy bldgs, Carey st

JONES, ERNEST KENDALL, Shrewsbury, Insurance Agent June 15 at 12 Off Rec, Talbot chmbrs, Shrewsbury

LONG, GEORGE FREDERICK, Old Broad st, Stock Broker June 18 at 2 30 Bankruptcy bldgs, Carey st

MACCONKEY, GEORGE FREDERICK, Putney, Banker's Clerk June 21 at 11 Bankruptcy bldgs, Carey st

MOORE, JOHN, Stoke on Trent, Publican June 15 at 12 Off Rec, Newcastle under Lyme

MOUGNARD, EUGENE THIERRY, Regent's pk, Hotel Keeper June 18 at 11 Bankruptcy bldgs, Carey st

NASH, HENRY RANSOME, and THOMAS BENNETT NASH, Manchester, Bankers June 21 at 3 Ogden's chmbrs, Bridge st, Manchester

NEWMAN, WILLIAM, Ryde, Builder June 18 at 4 Yelf's Hotel, Ryde

OULSNAM, JOHN, Caulton Moor, Staffs, Carter June 16 at 2 30 Green Man Hotel, Ashbourne

PIGGOTT, LUKE, Weston super Mare, Provision Dealer June 16 at 11 Bristol Arms Hotel, High st, Bridgwater

PRANCE, COURTENAY CONNELL, and GEORGE HENRY GARRARD, Alcester, Solicitors June 22 at 11 Sessions Court, Guildhall, Worcester

RICHARDS, GEORGE HENRY, Dartford, Poulterer June 18 at 11.30 Off Rec, Rochester

RICHARDS, THOMAS STEWARD, Smethwick, Painter June 20 at 2 County Court, West Bromwich

RICHARDSON, CHARLES RIDE, Shottle, Derby, Butcher June 15 at 2.30 Off Rec, St James's chmbrs, Derby

ROBERTS, WILLIAM, Goldenhill, Grocer June 15 at 11.15 Off Rec, Newcastle under Lyme

ROPER, THOMAS, Bradford, Innkeeper June 15 at 11 Off Rec, 31, Manor row, Bradford

RÖSOVSKI, AARON DAVID, Tredegar, Tobacconist June 15 at 12 Off Rec, Merthyr Tydfil

SKINNER, HARRY CLIFFORD, Falmouth, Dairyman June 15 at 12.30 Off Rec, Truro

SMART, WILLIAM, Kirkby in Ashfield, Bootmaker June 15 at 12 Off Rec, St Peter's Church walk, Nottingham

SMITH, THOMAS JAMES, Smethwick, Plumber June 20 at 2.10 County Court, West Bromwich

TOWNSEND, ALLEN JOHN, Bosbury, Butcher June 16 at 12 Court House, Ledbury

TYLER, JOHN BENJAMIN, Maidenhead, Hotel Keeper June 18 at 12 Bankruptcy bldgs, Carey st

WARD, HERBERT, Huddersfield, Draper June 19 at 3 Off Rec, 6, Queen st, Huddersfield

WHEATLEY, HENRY HUNTER, Streatham Hill, Money Lender June 15 at 11 Bankruptcy bldgs, Carey st

WHITTOCK, JOHN, Midsomer Norton, Haulier June 15 at 3.15 Off Rec, Bank chmbrs, Corn st, Bristol

WOOD, EDWIN, Warminster, Cycle Manufacturer June 15 at 2.30 Off Rec, Bank chmbrs, Corn st, Bristol

ADJUDICATIONS.

ALLAN, THOMAS, Staindrop, Grocer Stockton on Tees Pet June 5 Ord June 5

BATES, JAMES STEPHEN, New Southgate, Clerk Barnet Pet May 30 Ord May 30

BIRD, THOMAS, Birmingham, Refreshment-house Keeper Birmingham Pet May 2 Ord June 5

BROWN, ANNIE, Hurdsfield, Cheshire, Widow Macclesfield Pet June 4 Ord June 5

CARTER, ISAAC, Ipswich, Baker Ipswich Pet June 4 Ord June 4

CARTER, THOMAS, and JAMES HOWARD, Blackpool, Auctioneers Preston Pet June 4 Ord June 4

CULVERHOUSE, HENRY, Treherbert, Collier Pontypridd Per June 4 Ord June 6

DAYKIN, RICHARD BIRCH, Birmingham, Licensed Victualler Birmingham Pet May 28 Ord June 6

DEWAR, JOSEPH DANIEL, Newcastle on Tyne, Watchmaker Newcastle on Tyne Pet June 6 Ord June 6

DUNKLEY, ALFRED, Northampton, Boot Manufacturer Northampton Pet May 17 Ord May 31

FOZARD, EDWARD, Ossett, Rag Merchant Dewsbury Pet June 4 Ord June 5

GODSALL, GRACIE HARRIETT, Bournemouth Poole Pet May 2 Ord June 2

GRAY, WILLIAM, Sheffield, Draper Sheffield Pet June 4 Ord June 5

HACKETT, ARTHUR, Birmingham, Hosier Birmingham Pet May 19 Ord June 5

HALL, GEORGE, Birmingham, Jeweller Birmingham Pet April 20 Ord June 5

HANNAM, JAMES, Newport, Cattle Dealer Ryde Pet June 1 Ord June 1

HANSON, THOMAS, Halifax, Upholsterer Halifax Pet April 30 Ord June 2

HARRIS, WILLIAM, Kensington, Grocer High Court Pet May 31 Ord June 6

HORRELL, HENRY, Launceston, Carpenter Plymouth Pet June 5 Ord June 5

INGRAM, GEORGE, Leicester, Tailor Leicester Pet June 2 Ord June 5

JONES, ARTHUR FREDERICK, Margate, Colonel Canterbury Pet Jan 3 Ord June 5

JONES, WILLIAM, Colwyn, Grocer Bangor Pet June 5 Ord June 5

KING, RICHARD, and JOHN CALLARD KING, Ivybridge, Tailors Plymouth Pet June 4 Ord June 4

LAZARUS, JACOB, High Holborn, Tailor High Court Pet June 6 Ord June 6

LLOYD, DAVID, LLOYD BENJAMIN, and THOMAS LLOYD, Oystermouth, Glam, Lime Burners Swansea Pet May 21 Ord June 6

MCGILL, JOSEPH ARTHUR, and PERCY THOMPSON MCGILL, Leeds, Grocers Leeds Pet June 5 Ord June 5

MOSS, JAMES WILLIAM, Baildon, Farmer Leeds Pet June 4 Ord June 4

NOCK, WILLIAM, Ulverston, Innkeeper Ulverston Pet June 4 Ord June 5

PATEY, THOMAS, Fawley, Publican Edmonton Pet May 3 Ord June 2

PIGGOTT, LUKE, Weston super Mare, Provision Dealer Bridgwater Pet June 4 Ord June 5

ROBERTS, WILLIAM, Goldenhill, Grocer Hanley Pet May 19 Ord June 4

SAUNDERS, CHARLES STEPHEN, Fulham, Tailor High Court Pet May 9 Ord June 2

SCHAAP, LIEFMAN, Cheapside, Embroiderer High Court Pet Mar 15 Ord June 4

SMITH, ALBERT, Guiseley, Coal Merchant Leeds Pet June 2 Ord June 2

SMITH, THOMAS POULTON, Wargrave, Baker Reading Pet June 4 Ord June 4

STEER, ABRAHAM, and GEORGE JAMES STEER, Chertsey, Builders Kingston, Surrey Pet May 12 Ord June 4

STRINGER, JOHN, Runcorn, Grocer Warrington Pet June 6 Ord June 6

TIMBRELL, JAMES, Fairford, Grocer Swindon Pet June 4 Ord June 6

WADE, JOSIAH, Kinver, Carrier Stourbridge Pet May 23 Ord June 4

WARD, GEORGE, Lowestoft, Smackowner Gt Yarmouth Pet June 6 Ord June 6

WARD, HERBERT, Huddersfield, Draper Huddersfield Pet June 5 Ord June 5

WATKINS, HENRY, Worcester, Photograph Dealer Worcester Pet June 5 Ord June 5

WELLS, GEORGE OSBORNE, Portsmouth, Cook Portsmouth Pet May 9 Ord June 1

WICKS, ARTHUR J W, Hampstead, Gentleman High Court Pet April 3 Ord June 2

ADJUDICATION ANNULLED.

JOLLEY, ALFRED, Wigan, Lancs, Clerk Wigan Adjud Nov 30, 1893 Annul June 5, 1894

London Gazette.—TUESDAY, June 12.

RECEIVING ORDERS.

AGAR, GEORGE, Farmer Northallerton Pet May 28 Ord June 7

ASTON, EMILY, Bury St Edmunds, Wool Seller Bury St Edmunds Pet May 24 Ord June 7

BARLOW, SAMUEL JOHN, Blackheath, Trunk Maker Greenwich Pet May 18 Ord June 5

BARNETT, ALFRED WILLIAM, Cheltenham, Poultry Merchant Cheltenham Pet June 6 Ord June 6

BEATTIE, ALEXANDER LITTLE CHARLTON, Newcastle on Tyne, Auctioneer Durham Pet June 9 Ord June 9

BOWLES, THOMAS, Landport, Baker Portsmouth Pet May 28 Ord June 8

BROWN, ALFRED CARTER, Newmarket St Mary, Fishmonger Cambridge Pet June 7 Ord June 7

BRUSTER, OSCAR, Holborn, Importer High Court Pet June 8 Ord June 8

CHAPMAN, WILLIAM HENRY, Pontypridd, Joiner Cardiff Pet June 5 Ord June 5

COUPLAND, WILLIAM, Kingston upon Hull, Potato Dealer Kingston upon Hull Pet June 9 Ord June 9

CROWTHER, JAMES ISAAC, Kingston upon Hull, Builder Kingston upon Hull Pet June 7 Ord June 7

DOIDGE, WILLIAM HENRY, Tavistock, Hairdresser Plymouth Pet June 8 Ord June 8

DRUMMOND, J NELSON, Broadhurst gdns, Artist High Court Pet May 8 Ord June 1

DUFFILL, WILKINSON, Kingston upon Hull, Carrier Kingston upon Hull Pet June 8 Ord June 8

EVANS, JOHN, Newcastle Emlyn, Grocer Carmarthen Pet June 9 Ord June 9

FENN, HENRY, Kentish Town rd, Greengrocer High Court Pet May 23 Ord June 8

FRASER, WILLIAM, Merchant High Court Pet Mar 21 Ord June 8

GIBBINS, CHARLES HENRY, Cheltenham, Butcher Cheltenham Pet June 8 Ord June 8

GOLDSPINK, ALFRED JACOB, Pakefield, Innkeeper Great Yarmouth Pet June 9 Ord June 9

GRAINGER, GEORGE, Manea, Camb, Root Merchant Peterborough Pet June 8 Ord June 8

GREENWELL, JOSEPH, South Bank, Yorks, Labourer Stockton on Tees Pet June 6 Ord June 6

HARTWICK, WALTER, Chew Magna, Butcher Wells Pet June 8 Ord June 8

HARRIS, HENRY, Bourne, Farmer Peterborough Pet June 9 Ord June 9

HECTOR, THOMAS, Stanion Northampton Pet June 9 Ord June 9

HOOS, EDWARD, jun, Monmouth, Timber Merchant Newport, Mon Pet May 18 Ord June 8

HOYER, THOMAS, Kensington, Coal Merchant High Court Pet June 7 Ord June 7

HUDDLESTONE, H H, Brompton sq High Court Pet Feb 6 Ord June 8

HUST, WILLIAM, Northampton, Baker Northampton Pet June 7 Ord June 7
INGE, JOHN, Folkestone, Stationer Canterbury Pet June 7 Ord June 7
JONAS, ALFRED SAMUEL, Maida Vale, Solicitor High Court Pet May 23 Ord June 8
JONES, THOMAS, and WILLIAM JOHN JONES, Droitwich, Builders Worcester Pet June 7 Ord June 7
KING, GEORGE CLARK, Garlinge, Isle of Thanet, Wheelwright Canterbury Pet June 8 Ord June 8
KIRBY, HENRY, Gt James st, Auctioneer High Court Pet Mar 1 Ord June 6
LANE, ALFRED, Cardiff, Baker Cardiff Pet June 5 Ord June 5
LANG, WILLIAM GEORGE, Southsea, Bookseller Portsmouth Pet June 7 Ord June 7
LARKIN, JOHN PATRICK BYRNE, Clapham, Traveller High Court Pet June 8 Ord June 8
LUCAS, FREDERICK, St Helens, Music Hall Proprietor Liverpool Pet May 18 Ord June 9
MASON, ALICK REEVE, Durham, Serjeant of Police Durham Pet June 8 Ord June 8
MCDOUGALL, JAMES ALLAN, Liverpool, Butcher Liverpool Pet June 8 Ord June 8
MEIKLEHAM, JOHN YOUNG, Manchester, Merchant Manchester Pet April 9 Ord June 7
MIDGLEY, AARON, Malton, Sewing Machine Agent Scarborough Pet June 8 Ord June 8
OAKLEY, WILLIAM JOHN, Sheffield Sheffield Pet June 7 Ord June 7
PAYNTER, THOMAS BOAZ CHARLES, Cheltenham, Coal Dealer Cheltenham Pet June 8 Ord June 8
POWEAR, EMILIE ANN, Blackpool, Schoolmistress Preston Pet May 26 Ord June 9
ROSEVEARE, ALBERT, St Germans, Cornwall, Farmer Plymouth Pet June 7 Ord June 7
SIBSON, THOMAS WILLIAM, Buckland, Tailor Portsmouth Pet June 8 Ord June 8
SMITH, JAMES ELLISON, Keighley, Machine Maker Bradford Pet June 9 Ord June 9
STUART, J, Cardiff, General Broker Cardiff Pet May 16 Ord June 6
TAMBLYN, JOHN, Cardiff, Commission Agent Cardiff Pet June 5 Ord June 5
WAYMOUTH, HENRY, Antwerp High Court Pet March 21 Ord June 7
WHEELDON, EDWARD, Manchester, Baker Manchester Pet June 9 Ord June 9
WHEELER, ELIZABETH, Kidderminster Fishmonger Kidderminster Pet June 4 Ord June 4

FIRST MEETINGS.

ADAMS, WILLIAM WALTER AMBROSE, Oxford, Fishmonger June 19 at 3 Off Rec, Oxford
BEALES, JOHN, Little Stanmore, Farmer June 20 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
BECKWITH & CUNDALL, Doncaster, Printers June 19 at 11 Off Rec, Figtree lane, Sheffield
BROWN, ANNIE, Hurdsfield, Cheshire, Widow June 19 at 11 Off Rec, 23, King Edward st, Macclesfield
BROWN, ALFRED CARTER, Newmarket St Mary, Fishmonger July 2 at 2.30 White Hart Hotel, Newmarket
BROWN, GEORGE WILLIAM, Lincoln, Coal Dealer June 21 at 12 Off Rec, 31, Silver st, Lincoln
BRUNDLE, FREDERICK, Diss, Horse Dealer June 19 at 12 Off Rec, 36, Princes st, Ipswich
CARTER, ISAAC, Ipswich June 19 at 11.30 Off Rec, 36, Princes st, Ipswich
CHANTLER, JAMES THOMAS, Billingshurst, Builder June 21 at 3.15 King's Head Hotel, Horsham
COX, WILLIAM, Thame, Baker June 20 at 3 Off Rec, Oxford
J DENNIS & Co, Knightsbridge, Tailors June 19 at 12 Bankruptcy bldgs, Carey st
DUGDALE, ERNEST, Penzance, Butcher June 19 at 2 Off Rec, Boscawen st, Truro
FAGG, HARRISON, Bedford row, Builder June 20 at 2.30 Bankruptcy bldgs, Carey st
FOZARD, EDWARD, Ossett, Rag Merchant June 19 at 4 Off Rec, Bank chmbrs, Batley
GODSALL, GRACE HARRIETT, Bournemouth, Boarding house Keeper June 21 at 12.30 Off Rec, Salisbury
GOOSE, ROBERT, Southend, Clerk June 21 at 2 Institute, Clarence rd, Southend
GRANT, DONALD, Penge, Wine Merchant June 20 at 11 Bankruptcy bldgs, Carey st
GRAY, WILLIAM, Sheffield, Draper June 19 at 1 Off Rec, Figtree lane, Sheffield
GREENHOUS, HOWARD, Worcester, Ironmonger June 19 at 2.30 Off Rec, 45, Copenhagen st, Worcester
GRENFELL, PASCOE ST LEGER, Mayfair, Merchant June 20 at 12 Bankruptcy bldgs, Carey st
HIRST, REBECCA, Leeds, Grocer June 20 at 11 Off Rec, 22, Park row, Leeds
HORRELL, HENRY, Launceston, Carpenter June 22 at 12 10, Athenæum terrace, Plymouth
INGE, JOHN, Folkestone, Stationer June 22 at 12 Off Rec, 73, Castle st, Canterbury
JACKSON, THOMAS WILLIAM, Leeds, Tobacconist June 21 at 11 Off Rec, 22, Park row, Leeds
KIERNAN, JAMES HOUGHTON, Richmond, Gent June 20 at 11.30 24, Railway app, London Bridge
KING, GEORGE CLARK, Thanet, Carpenter June 22 at 12 30 Off Rec, 73, Castle st, Canterbury
KING, RICHARD, and JOHN CALLARD KING, Ivybridge, Devon, Tailors June 22 at 11 10, Athenæum terrace, Plymouth
LAMB, WILLIAM JOHN, Hornsea, Oil Merchant June 20 at 11 Off Rec, Trinity House lane, Hull
MARLOW, JOHN HENRY, Walsall, Bone Brush Manufacturer June 21 at 11 Off Rec, Walsall
MICKELTHWATE & Co, WILLIAM, Sheffield, Steel Manufacturers June 19 at 12 Off Rec, Figtree lane, Sheffield
MILBURN, WILLIAM JOHNSTON, Dewsbury, Printer June 19 at 3 Off Rec, Bank chmbrs, Batley
MOSCATI, FRANCIS, Dalston, Advertisement Contractor June 19 at 2.30 Bankruptcy bldgs, Carey st
PARRY, THOMAS, Glynneath, Grocer June 19 at 12 Off Rec, 31, Alexandra rd, Swansea
PRICE, JOHN, Walsall, Farmer June 21 at 11.30 Off Rec, Walsall
ROBERTS, EDWARD JOHN, Bethesda, Butcher June 19 at 12 Railway Hotel, Bangor
SANDERS, ALOYSIUS, Bank Clerk June 25 at 11 Bankruptcy bldgs, Carey st
SANDERSON, JOSEPHINE, Saltburn by the Sea, Widow June 20 at 3 Off Rec, 8, Albert rd, Middlesborough
STRIKE, CHARLES, Winkfield, Builder June 19 at 12 The White Hart Hotel, Windsor
SUTCLIFFE, FRED, Blackburn, Boot Maker July 11 at 1.30 County Court house, Blackburn
TIMBRELL, JAMES, Fairford, Grocer June 20 at 2 Henry C Tombs, Off Rec, 32, High st, Swindon
TOWNSEND, JOHN WILLIAM, Shaftesbury, Cycle Manufacturer June 21 at 3 Off Rec, Salisbury
VITORIA, JOSE FELIX, Osney cresnt June 25 at 12 Bankruptcy bldgs, Carey st
WALDEN, WILLIAM, Dulwich, Park Constable June 21 at 11 Bankruptcy bldgs, Carey st
WEBB, SAMUEL JOSEPH, Manchester, Grocer June 21 at 2.30 Ogden's chmbrs, Bridge st, Manchester
YAXLEY, SIDNEY OSBORN, Cheapside, Company Promoter June 21 at 2.30 Bankruptcy bldgs, Carey st
YOUNG, WILLIAM, Batchworth Heath, Carpenter June 25 at 12.30 Young & Son, Bank bldgs, Hastings

ADJUDICATIONS.

BARNETT, ALFRED WILLIAM, Cheltenham, Fish Merchant Cheltenham Pet June 6 Ord June 6
BROWN, ALFRED CARTER, Newmarket St Mary, Fishmonger Cambridge Pet June 7 Ord June 8
BRYANT, EDMUND HOWARD, Southwark, Tanner High Court Pet May 4 Ord June 8
CAFFYN, STEPHEN MANNINGTON, West Kensington, Surgeon High Court Pet April 23 Ord June 8
COLE, ARTHUR, and JOHN ADCOCK, Mark lane, Rice Millers High Court Pet April 27 Ord June 8
COUPLAND, WILLIAM, Kingston upon Hull, Potato Dealer Kingston upon Hull Pet June 9 Ord June 9
CROWTHER, JAMES ISAAC, Kingston upon Hull, Builder Kingston upon Hull Pet June 7 Ord June 7
DEVAS, F S A, St James's st High Court Pet Jan 1 Ord June 8
DUFFILL, WILKINSON, Kingston upon Hull, Carrier Kingston upon Hull Pet June 8 Ord June 8
DUGDALE, ERNEST, Penzance, Butcher Truro Pet June 5 Ord June 7
EVANS, JOHN, Newcastle Emlyn, Grocer Carmarthen Pet June 9 Ord June 9
FIELDER, THOMAS HENRY, Holloway rd, Costumier High Court Pet May 25 Ord June 8
GIBBINS, CHARLES HENRY, Cheltenham, Butcher Cheltenham Pet June 8 Ord June 8
GOLDSPINK, ALFRED JACOB, Pakefield, Innkeeper Gt Yarmouth Pet June 8 Ord June 9
GRAINGER, GEORGE, Manea, Cambs, Root Merchant Peterborough Pet June 5 Ord June 8
GRANT, DONALD, Penge, Wine Merchant High Court Pet June 4 Ord June 7
GREENWELL, JOSEPH, Southbank, Labourer Stockton on Tees Pet June 6 Ord June 6
HEAD, JOHN, Milford on Sea, Licensed Victualler Southampton Pet April 7 Ord June 8
HUNT, WILLIAM, Northampton, Baker Northampton Pet June 7 Ord June 7
INGE, JOHN, Folkestone, Stationer Canterbury Pet June 6 Ord June 7
JENKINS, JEFFRA, Ferndale, Grocer Pontypridd Pet May 10 Ord June 7
JONES, ERNEST KENDALL, Shrewsbury, Insurance Agent Shrewsbury Pet June 5 Ord June 5
JONES, THOMAS, and WILLIAM JOHN JONES, Droitwich, Builders Worcester Pet June 7 Ord June 7
KING, GEORGE CLARK, Thanet, Wheelwright Canterbury Pet June 7 Ord June 8
KNIGHT, CLEMENT, Brighton, Baker Brighton Pet June 4 Ord June 8
KNIGHT, JOHN, Westminster, Builder High Court Pet May 2 Ord June 8
MCDOUGALL, JAMES ALLAN, Liverpool, Butcher Liverpool Pet June 8 Ord June 8
MIDGLEY, AARON, Malton, Sewing Machine Agent Scarborough Pet June 8 Ord June 8
MOORE, FREDERICK, Kidderminster, Ironmonger Kidderminster Pet May 28 Ord June 6
MOSCATI, FRANCIS, Dalston, Advertisement Contractor High Court Pet June 6 Ord June 8
OAKLEY, WILLIAM JOHN, Sheffield Sheffield Pet June 7 Ord June 8
PAYNTER, THOMAS BOAZ CHARLES, Cheltenham, Coal Dealer Cheltenham Pet June 8 Ord June 8
PRITCHARD, WILLIAM JOHN, Llangybi, Draper Portmadoc Pet May 18 Ord June 7
ROBERTS, EDWARD JOHN, Bethesda, Butcher Bangor Pet May 29 Ord June 9
ROPER, THOMAS, Bradford, Innkeeper Bradford Pet May 9 Ord June 7
ROSE, GEORGE EDWARD, Martham, Norfolk, Harness Maker Gt Yarmouth Pet June 4 Ord June 9
SIBSON, THOMAS WILLIAM, Landport, Tailor Portsmouth Pet June 8 Ord June 8
SMITH, JAMES ELLISON, Keighley, Machine Maker Bradford Pet June 9 Ord June 9
WALKER, WILLIAM, Crouch Hill, Victualler High Court Pet May 10 Ord June 8
WHEELER, ELIZABETH, Kidderminster, Fishmonger Kidderminster Pet June 4 Ord June 4

SALES OF ENSUING WEEK.

June 18.—Messrs. HENRY & LATCHFORD, at the Mart E.C. at 1 o'clock, Freehold and Leasehold Properties (see advertisement, June 9, p. 4).
June 18.—Messrs. BAKER & SONS, in the Pavilion on the Chorley Wood Estate, Herts, Freehold Building Plots (see advertisement, June 2, p. 6).
June 18.—FOX THE LAND CO., in Marquee on Westleigh Grange Estate, Leigh-on-Sea, at 1 o'clock, a Freehold Residential Estate, in Lots (see advertisement, June 9, p. 4).
June 19.—Messrs. WALTON & LEE, at the Mart, E.C., at 2 o'clock, Freehold Properties (see advertisements, June 2, p. 8).
June 20.—Messrs. EDWIN FOX & BOUSFIELD, at the Mart, E.C., at 2 o'clock, Freehold and Long Leasehold Properties (see advertisement, June 2, p. 5).
June 20.—Messrs. WALTON & LEE, at the King's Arms Hotel, Godalming, at 2 for 3 o'clock, Freehold Building Properties (see advertisement, June 2, p. 8).
June 21.—Messrs. GARROD, TURNER, & SON, at the Great White Horse Hotel, Ipswich, Freehold Property—First Portion of the Christchurch Park Estate (see advertisement, June 2, p. 6).
June 22.—Messrs. ELLIS & SON, at the Mart, E.C., at 2 o'clock, a Block of City Offices (see advertisement, this week, p. 4).
June 22.—Messrs. DENNANT & Co., at the Mart, E.C., at 2 o'clock, Freehold Ground-rents (see advertisement, this week, p. 555).

By Order of Samuel Wheeler, Esq., Liquidator of the Liberator Permanent Benefit Building Society.

CROYDON.

Three Freehold detached Residences, well situated, at South Park Hill-road and Coombe-road, known as

INGEBORG, let to J. Colam, Esq., on Lease, 4 years unexpired. Rental, £105.

ELMSTEAD, a very complete Residence, with large garden, now let to W. Cooper, Esq., whose lease expires on June 24th, 1894.

MEABURN, let to Dr. Wishaw on yearly tenancy. Rental, £72.

STREATHAM.

COVENTRY PARK, a Desirable Freehold Investment on this favourite Residential Estate, with advantages of the Lawn Tennis Grounds, Reading and Billiard Rooms, and close to railway stations and omnibuses.

FARNAN-ROAD, comprising five well-built Freehold Residences, with matured gardens. Rental, £255.

HOPTON-ROAD, a similar Residence. Rent, £50.

HASLEMERE.

THE RIDGWAY, a beautifully placed Freehold Detached Residence with extensive views standing in grounds of nearly an acre, with tennis lawns, gardens, and stabling. Now let to Mrs. Lewis, whose lease will expire at Christmas, 1894; rental, £80; so that possession can be had, which

MESSRS. C. & F. RUTLEY will SELL by AUCTION, at the MART, Tokenhouse-yard, E.C., on THURSDAY, JUNE 28, at TWO o'clock.

Particulars of John Annan, Esq., 2, New-court, W.C.; of Messrs. Thorne & Welsford, 17, Gracechurch-street, E.C.; and of C. & F. Rutley, 11, Dowgate-hill, E.C., and Birchwood, Caterham.

No. 916. IN THE HIGH COURT OF JUSTICE. CHANCERY DIVISION. MR. JUSTICE KEKEWICH, BEAUCHAMP v. HALAHAN. 1892 B. 647.

NEWINGTON, KENT.

In the midst of the Fruit and Hop Country, about four miles from the important market town of Sittingbourne, and eight miles from Rochester.

MR. JOHN HILTON,

Of the Firm of

DYER, SON, AND HILTON,

With the approbation of his lordship, Mr. Justice Kekewich, the Judge to whom this action is assigned, pursuant to the order therein, dated the 19th day of April, 1894,

IS instructed to SELL by AUCTION, at the BULL HOTEL, SITTINGBOURNE, on FRIDAY, JUNE 29th, 1894, at FOUR punctually, in Fourteen Lots,

A VALUABLE FREEHOLD ESTATE,

in the parishes of Newington and Lower Halstow, comprising

FREEHOLD GROUND RENTS

amounting to £20 per annum, abundantly secured upon "The Legh Arms Public-house," ten capital cottages, and a corner shop and dwelling-house in the village of Newington. Also

A FREEHOLD SHOP AND DWELLING-HOUSE,

in the High-street, and about

80 ACRES OF FREEHOLD LAND,

comprising fertile Pasture, Arable, and highly productive Fruit Lands, as well as Osier and Watercress Beds, and including "Breach Farm," having a comfortable Farmhouse and Buildings. A portion of the land has important building frontages. Also the manor or reputed manor of Newington *alias* Newington Lucies, with its rights and privileges (if any). The principal portion of the property will be sold with possession.

Particulars, with plans and conditions of sale, may be had of Messrs. Roy & Cartwright, Solicitors, 4, Lothbury, London, E.C.; of W. Bristow, Esq., Solicitor, 13, John-street, Adelphi, London, W.C., and Greenwich; of Messrs. Ingoldby & Adkin, Solicitors, 4, Frederick's-place, Old Jewry, London, E.C.; of Messrs. Crossman & Prichard, Solicitors, 16, Theobald's-road, London, W.C.; of Messrs. Bompas, Bischoff, & Co., Solicitors, 4, Great Winchester-street, London, E.C.; of Messrs. Jackson & Sons, Land Agents, Sittingbourne; at the place of sale; and of the Auctioneers, 30, Budge-row, Cannon-street, London, E.C., and Blackheath.

Forthcoming Sales for the Year 1894.

MESSRS. E. & H. LUMLEY, of St. James's-house, 22, St. James's-street, London, S.W., beg to announce for the forthcoming year the following DAYS of SALE, at the AUCTION MART, Tokenhouse-yard, E.C., but in addition other dates can be arranged for special sales. Terms on application:—

Tuesday, June 26	Tuesday, Aug. 14	Tuesday, Oct. 2
Tuesday, July 3	Tuesday, Aug. 28	Tuesday, Nov. 6
Tuesday, July 10	Tuesday, Sept. 11	Tuesday, Dec. 4
Tuesday, July 31		

Messrs. E. & H. Lumley announce in the advertisement columns of "The Times," on Wednesdays and Saturdays, a complete list of their Sales, which will include Estates in England, Ireland, and Scotland, town and country properties, ground-rents, reversions, gas and water shares, &c. In cases where property is to be included in these sales, ample notice should be given in order to insure due publicity.—St. James's-house, 22, St. James's-street, S.W.

BEDFORD-ROW.—Spacious light Suites of Offices or Chambers to be Let, on the ground, first, second, and third floors, at moderate rentals.—Apply to BEAN, BURNETT, & ELDRIDGE, 14, Nicholas-lane, E.C.

OFFICES to be LET.—Electric Light, Passenger *Lift*; modern conveniences; Porters in attendance; very moderate rents.—Apply on Premises, Lonsdale-chambers, 27, Chancery-lane, W.C.

SALES BY AUCTION FOR THE YEAR 1894.

MESSRS. DEBENHAM, TEWSON, FARMER, & BRIDGEWATER beg to announce that their SALES of LANDED ESTATES, Investments, Town, Suburban, and Country Houses, Business Premises, Building Land, Ground-Rents, Advowsons, Reversions, Stocks, Shares, and other Properties will be held at the AUCTION MART, Tokenhouse-yard, near the Bank of England, in the City of London, as follows:—

1894.

Tuesday, June 19	Tuesday, July 24	Tuesday, Oct. 2
Tuesday, June 26	Tuesday, July 31	Tuesday, Oct. 16
Tuesday, July 3	Tuesday, Aug. 7	Tuesday, Oct. 30
Tuesday, July 10	Tuesday, Aug. 14	Tuesday, Nov. 13
Tuesday, July 17	Tuesday, Aug. 21	Tuesday, Dec. 4

Auctions can also be held on other days, in town or country, by arrangement. Messrs. Debenham, Tewson, Farmer, & Bridgewater undertake Sales and Valuations for Probate and other purposes, of Furniture, Pictures, Farming Stock, Timber, &c.

DETAILED LISTS OF INVESTMENTS, Estates, Sporting Quarters, Residences, Shops, and Business Premises to be Let or Sold by private contract are published on the 1st of each month, and can be obtained of Messrs. Debenham, Tewson, Farmer, & Bridgewater, Estate Agents, Surveyors, and Valuers, 80, Cheapside, London, E.C. Telephone No. 1,503.

AUCTION SALES.

MESSRS. FIELD & SONS' AUCTIONS take place MONTHLY, at the MART, and include every description of House Property. Printed terms can be had on application at their Offices. Messrs. Field & Sons undertake surveys of all kinds, and give special attention to Rating and Compensation Claims. Offices: 54, Borough High-street, and 52, Chancery-lane, W.C.

MESSRS. ROBT. W. MANN & SON, SURVEYORS, VALUERS,

AUCTIONEERS, HOUSE AND ESTATE AGENTS,

ROBT. W. MANN, F.S.I., THOMAS R. RANSOM, F.S.I.

J. BAGSHAW MANN, F.S.I., W. H. MANN),

12, Lower Grosvenor-place, Eaton-square, S.W., and

32, Lowndes-street, Belgrave-square, S.W.

MESSRS. STIMSON & SONS,

Auctioneers, Surveyors, and Valuers,

8, MOORGATE STREET, BANK, E.C.,

AND

2, NEW KENT ROAD, S.E.

(Opposite the Elephant and Castle).

AUCTION SALES are held at the Mart, Tokenhouse-yard, City, on the second and last Thursdays in each month and on other days as occasion may require.

STIMSON & SONS undertake SALES and LETTINGS by PRIVATE TREATY, Valuations, Surveys, Negotiation of Mortgages, Receiverships in Chancery, Sales by Auction of Furniture and Stock, Collection of Rents, &c. Separate printed *Lists* of House Property, Ground-Rents for Sale, and Houses, &c., to be Let, are issued on the 1st of each month, and can be had gratis on application or free by post for two stamps. No charge for insertion. Telegraphic address, "Servabo, London."

REVERSIONARY and LIFE INTERESTS in LANDED or FUNDED PROPERTY or other Securities and Annuities PURCHASED, or Loans or Annuities thereon granted, by the EQUITABLE REVERSIONARY INTEREST SOCIETY (LIMITED), 10, Lancaster-place, Waterloo Bridge, Strand. Established 1835. Capital, £500,000. Interest on Loans may be capitalized.

C. H. CLAYTON, F. H. CLAYTON, } Joint Secretaries.

PHŒNIX FIRE OFFICE, 19, LOMBARD-STREET, and 57, CHARING-CROSS. LONDON.

Established 1782.

Lowest Current Rates.

Liberal and Prompt Settlements.

Assured free of all Liability.

Electric Lighting Rules supplied.

W. C. MACDONALD, F. B. MACDONALD, } Joint Secretaries.

Special Advantages to Private Insurers.

THE IMPERIAL INSURANCE COMPANY LIMITED. FIRE.

Established 1803.

1, Old Broad-street, E.C., and 22, Pall Mall, S.W.

Subscribed Capital, £1,200,000; Paid-up, £300,000.

Total Funds £1,500,000.

E. COZENS SMITH, *General Manager.*

THE REVERSIONARY INTEREST SOCIETY. LIMITED

(ESTABLISHED 1823),

Purchase Reversionary Interests in Real and Personal Property, and *Life* Interests, and *Life* Policies, and Advance Money upon these Securities.—17, King's Arms-yard, Coleman-street, E.C.

NORTHERN ASSURANCE COMPANY,

Established 1836.

London: 1, Moorgate-street. | Aberdeen: 1, Union-terrace.

Accumulated Funds, £4,293,000.

The FIFTY-EIGHTH ANNUAL GENERAL MEETING of this Company was held within their house at Aberdeen on FRIDAY, the 8th June, 1894, when the Directors' Report was presented.

The following is a summary of the report referred to:—

FIRE DEPARTMENT.

The PREMIUMS received last year amounted to £716,306 15s. 4d., showing an increase of £5,544 10s. 3d. over those of the previous year.

The LOSSES amounted to £448,949 12s. 5d., or 62·7 per cent. of the premiums.

The EXPENSES OF MANAGEMENT (including commission to agents and charges of every kind) came to £234,285 15s. 1d., or 32·7 per cent. of the premiums. After reserving the usual 33½ per cent. of the premiums to cover liabilities under current policies, a profit was earned of £31,223 4s. 5d.

LIFE DEPARTMENT.

ASSURANCE BRANCHES.—The new assurances during the year reached in the aggregate the sum of £327,217. These new assurances yielded annual premiums amounting to £12,001 13s. 10d., and single premiums amounting to £1,384 16s. 1d.

The TOTAL INCOME of the year (including interest) was £322,036 15s. 3d.

The CLAIMS amounted to £165,593.

The EXPENSES OF MANAGEMENT (including commission) were limited to 10 per cent. of the premiums received.

ANNUITY BRANCH.—The sum of £32,723 0s. 7d. was received for annuities granted during the year.

The whole FUNDS of the Life Department now amount to £2,766,240 7s. 2d.

The report having been unanimously adopted, it was resolved that the total amount to be distributed amongst the shareholders for the year 1893 be £67,500, being dividend of £2 5s. per share.

LONDON BOARD OF DIRECTORS.

Colonel Robert Baring.	Wm. E. Hubbard, Esq.
H. Cosmo O. Bonsor, Esq., M.P.	Ferdinand M. Huth, Esq.
	Henry James Lubbock, Esq.
Ernest Chaplin, Esq.	Charles James Lucas, Esq.
Alex. Heun Goschen, Esq.	William Walkinshaw, Esq.

SECRETARY.—H. E. WILSON.

FIRE DEPARTMENT.—James Robb, Manager.

LIFE DEPARTMENT.—F. Laing, Actuary.

GENERAL MANAGER OF THE COMPANY.—Jas. Valentine.

Copies of the report, with the whole accounts of the Company for the year 1893, may be obtained from any of the Company's offices or agencies.

FOUR and FOUR-AND-A-HALF PER CENT. DEBENTURES.

NATIONAL MORTGAGE and AGENCY COMPANY of NEW ZEALAND (Limited).

Chairman—H. R. GRENFELL, Esq.

Subscribed Capital, £1,000,000, in 100,000 shares of £10 each,

Paid-up, £100,000. Reserve Fund, £27,500.

The Company RECEIVES MONEY on Debenture at 4 per cent. for three or four years, and 4½ per cent. for five or seven years, payable half-yearly by Coupons attached to the Bonds.

By the Articles of Association the issue of Debentures is restricted to the amount of the uncalled capital.

Prospectuses and full information may be obtained from the Manager, 8, Great Winchester-street, London.

ORIENT COMPANY'S YACHTING CRUISES

By the steamships "LUSITANIA," 3,877 tons register, and "GARONNE," 3,876 tons register, leaving LONDON as under, and GRANTON two days later:—

For the NORWAY FIORDS and NORTH CAPE, 28th June, for 29 days; 12th July, for 28 days.

For NORWAY and SPITZBERGEN, 1st August, for 33 days.

At the most Northerly points of these Cruises the Sun will be Above the Horizon at Midnight.

For SOUTHERN NORWAY and COPENHAGEN, 22nd August, for 21 days.

String band, electric light, electric bells, hot and cold baths, high-class cuisine.

Managers: F. Green & Co. & Anderson, Anderson, & Co. Head Offices: Fenchurch-avenue, London.

For passage apply to the latter firm at 5, Fenchurch-avenue, E.C.; or to the West-end Branch Office, 16, Cockspur-street, S.W.

EDE AND SON,

ROBE MAKERS.

BY SPECIAL APPOINTMENT

To Her Majesty, the Lord Chancellor, the Whole of the Judicial Bench, Corporation of London, &c.

ROBES FOR QUEEN'S COUNSEL AND BARRISTERS.

SOLICITORS' GOWNS.

Law Wigs and Gowns for Registrars, Town Clerks, and Clerks of the Peace.

Corporation Robes, University and Clergy Gowns.

ESTABLISHED 1689.

94, CHANCERY LANE, LONDON.